



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION  
500 WEST TEMPLE STREET, ROOM 525  
LOS ANGELES, CALIFORNIA 90012-2706  
PHONE: (213) 974-8301 FAX: (213) 626-5427

WENDY L. WATANABE  
ACTING AUDITOR-CONTROLLER

ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS  
JOHN NAIMO  
MARIA M. OMS

June 20, 2008

TO: Supervisor Yvonne B. Burke, Chair  
Supervisor Gloria Molina  
Supervisor Zev Yaroslavsky  
Supervisor Don Knabe  
Supervisor Michael D. Antonovich

FROM: Wendy L. Watanabe  
Acting Auditor-Controller

SUBJECT: **PROPERTY TAX ADMINISTRATIVE FEES**

In a confidential memorandum dated February 28, 2008 County Counsel advised you that there is currently a dispute between California cities and California counties related to the fees charged by counties for property tax collection and administration.

Attached please find a letter sent to our 88 cities notifying them of the County's position on this matter.

Please call me if you have any questions, or your staff may contact Susan Linschoten at (213) 974-8361.

WLW:SJL

Attachments

c: William T Fujioka, Chief Executive Officer  
Raymond G. Fortner, Jr., County Counsel



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ROBERT A. DAVIS  
JOHN NAIMO  
MARIA M. OMS

June 20, 2008

TO : ALL CITIES IN THE  
COUNTY OF LOS ANGELES

SUBJECT: **PROPERTY TAX ADMINISTRATION FEES**

Attention: City Manager and Finance Director

My office has received numerous inquiries and claims concerning the dispute which has arisen between California cities and California counties on fees counties charge for property tax collection and administration.

SB 1096 was enacted in 2004 to allocate additional property tax revenues to counties and cities replacing Vehicle License Fee ("VLF") and sales/use tax revenues ("SUT"). This legislation, Revenue & Taxation Code §97.75, does not permit counties to charge an administrative fee "in reimbursement for the services performed by the County under Sections 97.68 and 97.70" for fiscal years 2004-05 and 2005-06 but an administrative charge is allowed for later years.

Some cities are objecting to the increased fee by asserting that under §97.75 any additional administrative fees are limited to an amount which does not exceed the relatively minimal incremental cost to allocate these additional tax proceeds. This assertion is not germane because it ignores both the policy underlying property tax administrative fees and the clearly defined statutory mechanism which authorizes and defines them.

The property tax administration fee charged under Revenue & Taxation Code §95.3 attributable to SB 1096's additional property tax allocations is fair, appropriate and consistent with current law. The amount that can be apportioned amongst cities and other taxing entities is strictly limited to prior year actual costs of property tax collection and allocation plus prior year federally allowed overhead. That fee is predicated on the policy that the cost of administering the property tax system should be apportioned among taxing entities in direct proportion to each entity's share of property tax revenues.

Counties distinguish the general costs of assessing, equalizing, collecting, and allocating property tax revenues -- long unfairly imposed upon them -- and the additional costs of reallocating property tax revenues to replace the VLF and sales tax revenues. They see no indication that the Legislature through §97.75's reference to "services performed by the County under Sections 97.68 and 97.70." intended to revoke counties' ability under §95.3 to charge services on replacement revenues.

Counties generally, including Los Angeles, continue to strongly disagree with the conclusions of cities regarding this matter and will continue to follow the adopted statewide uniform guidelines prepared by the State Association of County Auditor-Controllers, with broad participation from representatives of the State Controller's Office, the League of California Cities, and others, until otherwise directed by statute or court. We also believe that it is demonstrable that the VLF replacement revenues received by cities, *after* deduction of administrative cost, substantially exceed what cities would have realized had they retained VLF.

To further explain our position, I have attached an opinion prepared through the California Statewide County Counsel's Association, the uniform guidelines prepared for the implementation of SB 1096, which reflects the associated property tax administrative costs, the uniform guidelines prepared for the implementation of SB 2557 and a schedule of those property tax administrative fees charged to the cities in Los Angeles County.

Should you have any questions, please contact Susan Linschoten of my staff at (213) 974-8361.

Very truly yours,



Wendy L. Watanabe  
Acting Auditor-Controller

WLW:SJL

Enclosure

C: County Counsel  
Board of Supervisors  
Chief Executive Office

Legal Opinions

Prepared by

California Statewide County Counsel's Association

**OFFICE OF THE COUNTY COUNSEL  
COUNTY OF SANTA CLARA**

70 West Hedding Street, 9<sup>th</sup> Floor  
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**Ann Miller Ravel  
COUNTY COUNSEL**

**Winifred Botha  
Robert C. Campbell  
Lori E. Pegg  
ASSISTANT COUNTY COUNSEL**

February 11, 2008

Paul McIntosh  
Executive Director  
California State Association of Counties  
1100 K St., Suite 101  
Sacramento, CA 95814

Edward Harrington, President  
State Association of County Auditor-Controllers  
City and County of San Francisco  
1 Dr. Carlton B. Goodlett Place, Room 316  
San Francisco, CA 94102

Re: Property Tax Administration Fee

Dear Mr. McIntosh and Mr. Harrington:

Recently, the Office of the State Controller (SCO) released a copy of a legal opinion regarding the calculation of property tax administration costs resulting from the implementation of SB 1096 (Stats. 2004, ch.211). The opinion was requested by Controller staff as a result of an earlier letter on behalf of the League of California Cities (LCC) raising an objection to the manner in which counties were calculating the property tax administration fee (PTAF) for the 2006-07 fiscal year and beyond. In a meeting with SCO staff to discuss the cities' letter, Jean Hurst, several county auditor-controllers, and I presented the counties' position. The SCO legal opinion disagrees with the position of the counties, and in a letter to all county auditor-controllers, the SCO appears to have officially adopted the conclusions set out in that opinion.

The SCO summarized the legal opinion in the letter to the counties as follows:

As the counties' assessors and treasurer-tax collectors incur no additional costs in implementing Revenue and Taxation Code sections 97.68 and 97.70, SCO legal counsel opined that Sales and Use Tax and Vehicle License Fee adjustment amounts cannot be added to Revenue and Taxation Code section 96.1 and section 100 computed property tax shares in order to determine administrative cost shares. [Section 97.75 of the Revenue and Taxation Code] clearly states that no amount should be charged for administrative services that exceeds the actual cost of providing such services.

Letter to Paul McIntosh, California State Association of Counties and  
Edward Harrington, State Association of County Auditor-Controllers  
Re: Property Tax Administration Fee  
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As a result of the actions of the SCO, you have requested a written opinion from the County Counsels' Association of California on the question of how, under applicable state law, the PTAF authorized under Section 95.3 of the Revenue and Taxation Code<sup>1</sup> should be calculated. This opinion has been approved for release by the Association.

In reading the SCO legal opinion and the questions from SCO staff that it attempts to answer, it appears that the SCO does not fully understand the issues or the applicable law. On the part of counsel, this may be due to the fact that, as she acknowledges, she did not have, and apparently did not request, a copy of the SB 1096 guidelines or "other pertinent documents or information" that might have assisted in her understanding. Other pertinent information that appears not to have been provided or requested includes information about the counties' position as presented in our meeting with the Controller.

At issue here is the proper calculation of the PTAF which counties are authorized by Section 95.3 to charge local agencies to fund the costs incurred by counties in assessing, equalizing, collecting, and allocating property tax revenues. The intent of the Legislature in enacting Section 95.3 is expressed in subdivision (e):

It is the intent of the Legislature in enacting this section to recognize that since the adoption of Article XIII A of the California Constitution by the voters, county governments have borne an unfair and disproportionate part of the financial burden of assessing, collecting, and allocating property tax revenues for other jurisdictions and for redevelopment agencies. The Legislature finds and declares that this section is intended to fairly apportion the burden of collecting property tax revenues and is not a reallocation of property tax revenue shares or a transfer of any financial or program responsibility.

Section 95.3 sets out the methodology for calculating and allocating the administrative costs associated with property tax administration by the counties. The charges for the property tax administration services are not to exceed the actual and reasonable costs incurred by a county in performing those services.<sup>2</sup>

The appropriate calculation under Section 95.3 is now an issue because of enactments in 2003 and 2004 resulting from efforts by the state to deal with severe budget deficits. In 2003, the Legislature enacted what came to be known as the "Triple Flip" (Stats. 2003, ch. 13) which in relevant part reduced sales and use tax (SUT) revenues to cities and counties by 0.25 percent

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<sup>1</sup>All section references are to the Revenue and Taxation Code unless otherwise specified.

<sup>2</sup>Section 95.3(d).

Letter to Paul McIntosh, California State Association of Counties and  
Edward Harrington, State Association of County Auditor-Controllers  
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and replaced those revenues with property tax revenues from the counties Education Revenue Augmentation Fund (ERAF).<sup>3</sup> This was not implemented until 2004 with the issuance by the state of economic recovery bonds. The other enactment occurred in 2004 as part of SB 1096. This was the Vehicle License Fee (VLF) "swap."<sup>4</sup> The loss of VLF revenues was offset in the same way as the SUT exchange, by property tax revenues from each county's ERAF.

Also enacted in SB 1096 was Section 97.75 which provides:

Notwithstanding any other provision of law, for the 2004-05 and 2005-06 fiscal years, a county shall not impose a fee, charge, or other levy on a city, nor reduce a city's allocation of ad valorem property tax revenue, in reimbursement for the services performed by the county under Sections 97.68 and 97.70. For the 2006-07 fiscal year and each fiscal year thereafter, a county may impose a fee, charge, or other levy on a city for these services, but the fee, charge, or other levy shall not exceed the actual cost of providing these services.

In response to these enactments, the California State Association of County Auditors developed, with the active participation of the SCO and LCC, guidelines for the implementation of SB 1096. Included in the guidelines were procedures for application of Section 97.75. The procedure provided that for the 2004-05 and 2005-06 fiscal years, the SUT and VLF property tax replacement revenues would not be included in the calculation of the PTAF but would be included in subsequent years.<sup>5</sup> Both the SCO and LCC were clearly aware of the position on this issue as expressed in the final guidelines, and neither expressed any concern or disagreement.

The SCO now believes the language of Section 97.75 prohibits counties from including property tax revenues resulting from the application of Section 97.68 and Section 97.70 in the calculation of property tax revenues under Section 95.3. I believe that conclusion is clearly erroneous.<sup>6</sup>

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<sup>3</sup>Section 97.68.

<sup>4</sup>Section 97.70.

<sup>5</sup>It appears that this procedure might have gone beyond what was required by Section 97.75 and resulted in a windfall to the cities. As explained further in this opinion, Section 97.75 doesn't require the exclusion of the SUT and VLF property tax replacement amounts from the property tax administration fee calculated under Section 95.3. It only requires that the cost of *services* performed under Section 97.68 and 97.70 related to those revenues not be imposed on the cities for the two fiscal years.

<sup>6</sup>The LCC also argued in its letter to the SCO that the revenues from application of Section 97.68 and 97.70 were not property taxes. The SCO opinion does not address that issue

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The SCO, in its request for a legal opinion, asked the question whether VLF and SUT property tax replacement revenues can “be added to section 96.1 and section 100 computed property tax share to determine administrative cost shares?” The opinion provides no analysis of that question but merely concludes that counties cannot include those amounts in the PTAF calculations because Section 97.75 states that “no amount should be added as a charge for providing administrative services that exceeds the actual cost of providing such services.” The SCO incorrectly interprets the plain language of Section 97.75.

Because the statutory language is generally the most reliable indicator of legislative intent, a court will look first at the words themselves, giving them their usual and ordinary meaning and construing them in context. If the plain language of the statute is clear and unambiguous, a court will look no further. If the statutory language contains no ambiguity, the Legislature is presumed to have meant what it said, and the plain meaning of the statute governs.<sup>7</sup> It is our opinion that the language of Section 97.75 is clear and unambiguous.

Nowhere in the language of Section 97.75 is there a reference, expressed or implied, that the VLF and SUT property tax replacement revenues are not to be included for purposes of Section 96.1 and Section 100 calculations. Those sections both refer to property tax revenues that are allocated to local agencies, including cities. The SUT and VLF property tax replacement revenues are included in those amounts and the allocations made by counties to local agencies. Section 95.3 provides that the sums included in the calculation of the property tax administration fee include the amounts from Section 96.1 and Section 100. That would necessarily include the SUT and VLF property tax replacement revenues.

By its plain language, Section 97.75 is concerned with “a fee, charge, or other levy on a city . . . in reimbursement for the *services* performed by the county *under Sections 97.68 and 97.70.*” (Emphasis added.) There is no reference to the services performed by counties under Section 95.3. By specifying the “services” performed under Section 97.68 and Section 97.70 only, it is clear that the Legislature was concerned only with the incremental costs associated with providing those additional services required by Section 97.68 and Section 97.70 and that the costs of those services not be imposed on cities for the two fiscal years. In enacting Section 97.75, the Legislature did not prohibit the inclusion of the SUT and VLF property tax replacement revenues in the PTAF calculations for purposes of the general property tax services

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and clearly appears to assume, correctly, that the revenues are, in fact, property tax revenues. The LCC position is without merit. Under Section 97.68 and Section 97.70, the sales and use tax and VLF replacement revenues come from property tax revenues, and the statutes refer to them as property tax revenues. The legislative analyses also refer to the revenues as property taxes.

<sup>7</sup>People v. Johnson (2002) 28 Cal. 4<sup>th</sup> 240, 244.



Letter to Paul McIntosh, California State Association of Counties and  
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performed by the counties. If the Legislature had intended such a prohibition, it would have specifically referred to the exclusion of the SUT and VLF property tax replacement revenues in the fee calculation under Section 95.3 rather than merely prohibiting a fee for the narrowly specified "services."

Since it is clear from the applicable statutory language that the SUT and VLF property tax replacement revenues are properly included for purposes of calculating the PTAF under the provisions of Section 97.75, the only remaining question is whether counties are imposing a fee, charge, or levy that exceeds the actual cost of providing the services. Since the calculations for the PTAF must follow the requirements of Section 95.3, counties should be in compliance with the provisions of Section 97.75.

Section 95.3, similar to the language in Section 97.75, requires that the PTAF for costs incurred by counties in assessing, equalizing, collecting, and allocating property tax revenues may not exceed the actual and reasonable costs incurred by counties in performing those services. As a result, in the normal course of calculating the PTAF, a county will comply with the restrictions imposed by Section 97.75.

With regard to the position taken by the SCO in the legal opinion and the letter to the counties, it should be noted that the SCO does not purport to have authority to direct the counties to implement the SCO interpretation. The counties are under no legal obligation to follow the advice of the SCO on this issue, and they should be advised not to do so in this instance given what we believe to be the clearly erroneous interpretation of the applicable statutes by the SCO.

Very truly yours,

ANN MILLER RAVEL  
County Counsel



ROBERT C. CAMPBELL  
Assistant County Counsel

c: Jean Hurst  
Richard Arrow  
Rod Dole  
John Guthrie  
Jennifer Henning

# SB1096 Uniform Guidelines

Prepared by

The Accounting Standards Committee of

The CA. State Assoc. of County Auditors

## **Section V. – Other Provisions**

Statutes SB1096 and AB2115; Impact on 2004-05 - 2007-08 County Property Tax Administrative Cost (SB2557) Cost calculation; VLF and Triple Flip analysis

### **Appendix - A**

### **Schedule**

Administrative Cost Apportionment Factors 2004-05 and 2005-06      K1

Administrative Cost Apportionment Factors 2006-07 and Thereafter      K2

## **Section V – Other Provisions**

### **A) Hold Harmless to Basic Aid Counties**

Revenue and Taxation Code Section 97.68 (f)(1) and Revenue and Taxation Code Section 97.70 (f)(1) provides that any basic aid counties will not be financially impacted due to the imposition of the Triple Flip or the VLF Swap. A basic aid county is one where all the K-12 school districts, community college districts, and County Offices of Education (including special education programs) are funded at their respective basic aid levels. Therefore, in calculating the amount of remaining funds that are available for redistribution to contributing taxing agencies, the amount of the VLF swap or the triple flip sales taxes shall not reduce these additional or remaining funds.

### **B) Hold harmless to Fiscal Contracts (VLF Swap)**

Similar to the hold harmless provisions relative to the “triple flip” as previously discussed, Revenue and Taxation Code Section 97.70 (g) provides that any tax exchange or revenue sharing agreements between local or non local agencies are to be deemed modified to account for the reduced amount of Vehicle License Fees that are replaced by the amount of property tax in lieu of motor vehicle licenses fees by the enactment of this statute.

### **C) Effect on Property Tax Administration Fees (SB 2557)**

Revenue and Taxation Code 97.75 is added to statute that prohibits the imposition of any fee, charge, or other levy on a city for the administration and calculations required for the property tax shift pursuant to the Triple Flip, or the VLF swap for the 2004-05 and 2005-06 years only. In subsequent years, costs associated with these items will be included and allocated formulas should be adjusted accordingly. (See Appendix K)

### **D) Effect on SB 90 Mandated Cost Claims**

Section 49 of SB 1096 states that if the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts shall be made according to existing SB 90 claims recovery processes for FY 2004-05 and FY 2005-06 only. Subsequent years will be reimbursed through the Property Tax Administration Fee (SB 2557) process.

### **E) Hold Harmless to Fiscal Contracts (Triple Flip)**

Existing tax exchange or revenue sharing agreements, entered into prior to July 1, 2004, between local agencies or between local agencies and non-local agencies “shall be deemed to be temporarily modified” to account for the reduction in sales and use tax revenues and dollar-for-dollar replacement with property taxes “in lieu of sales and use taxes”. The intent here is that there should not be a negative financial impact to the tax

# COUNTY OF WINE

## Administrative Costs Apportionment Factors For Fiscal Years 2004-05 and 2005-06

	Gross PTR AB 8 Allocation	Unitary & Operating Non-Unitary	ERAF III Adjustments (except RDA)	Total Amount Apportioned Each Fund	FY 2004-05 Tax Admin Cost Apportionment Factor	Allocate Tax Admin Costs	Recoverable	Not Recoverable
ERAF	\$ 347,852,147	\$ 42,944,709	\$ 39,347,889	\$ 430,144,745	0.31666288	\$ 5,092,994		\$ 5,092,994
County of Wine	293,165,812	36,193,310	(17,149,916)	312,209,206	0.22984139	3,696,615		3,696,615
County Library	15,432,897	1,905,296		17,338,193	0.01276399	205,287	\$ 205,287	
City of Zinfandel	45,825,147	5,667,426	(631,054)	50,851,519	0.03743574	602,091	602,091	
City of Shiraz	5,123,456	632,525	(475,439)	5,280,542	0.00388742	62,523	62,523	
City of Petite Shiraz	451,897	55,790	(29,436)	478,251	0.00035208	5,663	5,663	
City of Merlot	18,563,951	2,291,846	(2,220,651)	18,635,146	0.01371877	220,644	220,644	
City of Cabernet Sauvignon	26,789,159	3,307,304	(2,076,879)	28,019,584	0.02062739	331,757	331,757	
Chenin Blanc Elementary	15,874,132	1,959,769		17,833,901	0.01312892	211,157		211,157
Fume Blanc Elementary	49,780,055	6,145,686		55,925,741	0.04117127	662,171		662,171
Sauvignon Blanc Elementary	179,852	22,204		202,056	0.00014875	2,392		2,392
Gewurztraminer Elementary	13,121,599	1,619,950		14,741,549	0.01085240	174,543		174,543
Chardonnay Unified	81,258,963	10,031,971		91,290,934	0.06720633	1,080,902		1,080,902
Sauvignon Blanc High	21,002,589	2,592,912		23,595,501	0.01737048	279,375		279,375
Grenache Rose Comm College	51,899,562	6,407,353		58,306,915	0.04292424	690,365		690,365
White Zinfandel Comm College	7,125,896	879,740		8,005,636	0.00589357	94,788		94,788
County School Service	18,255,665	2,253,786		20,509,451	0.01509860	242,836		242,836
Central Fire	38,268,953	4,724,562		42,993,515	0.03165086	509,051	509,051	
South County Fire	3,155,885	389,615		3,545,500	0.00261012	41,979	41,979	
Evian Water District	5,154	636	(2,006)	3,784	0.00000279	45	45	
Dansani Water District	401,444	49,561	(147,620)	303,385	0.00022335	3,592	3,592	
Mid-Peninsula Open Space	4,455,669	550,083	(375,010)	4,630,742	0.00340905	54,829	54,829	
Alhambra Water District	29,885,221	3,689,533	(16,172,805)	17,401,949	0.01281092	206,042	206,042	
Burgundy Cemetery District	485,996	60,000	(43,201)	502,795	0.00037015	5,953	5,953	
So Wine Valley Memorial District	82,152	10,142		92,294	0.00006794	1,093	1,093	
Carignane Hospital District	7,255,888	895,789		8,151,677	0.00600108	96,517	96,517	
Pinot Noir Recreation & Park Dist	202,001	24,938	(19,612)	207,327	0.00015263	2,455	2,455	
Marriage Resource Conservation Dist	46,233,874	5,707,886	(4,260)	51,937,500	0.03823522	614,950	614,950	
Blanc de Noirs RDA	39,005,883	4,815,541	N/A	43,821,424	0.03226035	518,854	518,854	
Blanc de Blancs RDA	20,341,778	2,511,331	N/A	22,853,109	0.01682394	270,585	270,585	
Brut RDA	3,025,811	373,557	N/A	3,399,368	0.00250254	40,249	40,249	
Brut Cuvee RDA	4,588,361	566,464	N/A	5,154,825	0.00379487	61,034	61,034	
	\$1,209,096,849	\$ 149,271,215	\$ -	\$ 1,358,368,064	1.00000000	\$ 16,083,331	\$ 3,855,193	\$ 12,228,138

R & T Code Section 97.75 prohibits the imposition, charge, or levy of a fee for Triple Flip and VLF Swap adjustments in the property tax admin fees calculation for fiscal years 2004-05 and 2005-06. While adding the Triple Flip and VLF Swap adjustments to the schedule but not imposing the related charge to cities would be more reflective of the process (ERAF would decrease and cities and county would increase), in actuality, the net recoverable amount due to counties would not change and therefore, the adjustments are not included in this schedule.

## COUNTY OF WINE

Administrative Costs Apportionment Factors  
For Fiscal Years 2006-07 and Thereafter

	Gross PTR AB 8 Allocation	Unitary & Operating Non-Unitary	Triple Flip & VLF Swap Adjustments	Total Amount Apportioned Each Fund	FY 2006-07 Tax Admin Cost Apportionment Factor	Allocate Tax Admin Costs	Recoverable	Not Recoverable
ERAF	\$ 347,852,147	\$ 42,944,709	\$ (167,031,764)	\$ 223,765,092	0.16473083	\$ 2,649,420		\$ 2,649,420
County of Wine	293,165,812	36,193,310	122,777,192	452,136,314	0.33285258	5,353,378		5,353,378
County Library	15,432,897	1,905,296		17,338,193	0.01276399	205,287	\$ 205,287	
City of Zinfandel	45,825,147	5,657,426	5,838,803	57,321,376	0.04219871	678,696	678,696	
City of Shiraz	5,123,456	632,525	3,887,514	9,643,495	0.00709932	114,181	114,181	
City of Petite Shiraz	451,897	55,790	202,276	709,963	0.00052266	8,406	8,406	
City of Merlot	18,563,951	2,291,846	18,220,608	39,076,405	0.02876717	462,672	462,672	
City of Cabernet Sauvignon	26,789,159	3,307,304	16,105,371	46,201,834	0.03401275	547,038	547,038	
Chenin Blanc Elementary	15,874,132	1,959,789		17,833,901	0.01312892	211,157		211,157
Fume Blanc Elementary	49,780,055	6,145,686		55,925,741	0.04117127	662,171		662,171
Sauvignon Blanc Elementary	179,852	22,204		202,056	0.00014875	2,392		2,392
Gewurztraminer Elementary	13,121,599	1,619,950		14,741,549	0.01085240	174,543		174,543
Chardonnay Unified	81,258,963	10,031,971		91,290,934	0.06720633	1,080,902		1,080,902
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Grenache Rose Comm College	51,899,562	6,407,353		58,306,915	0.04292424	690,365		690,365
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County School Service	18,255,665	2,253,786		20,509,451	0.01509860	242,836		242,836
Central Fire	38,268,953	4,724,562		42,993,515	0.03165086	509,051	509,051	
South County Fire	3,155,885	389,615		3,545,500	0.00261012	41,979	41,979	
Evian Water District	5,154	636		5,790	0.00000426	69	69	
Dansani Water District	401,444	49,561		451,005	0.00033202	5,340	5,340	
Mid-Peninsula Open Space	4,455,669	550,083		5,005,752	0.00368512	59,269	59,269	
Alhambra Water District	29,885,221	3,688,533		33,574,754	0.02471698	397,531	397,531	
Burgundy Cemetery District	485,996	60,000		545,996	0.00040195	6,465	6,465	
So Wine Valley Memorial District	82,152	10,142		92,294	0.00006794	1,093	1,093	
Carignane Hospital District	7,255,888	895,789		8,151,677	0.00600108	96,517	96,517	
Pinot Noir Recreation & Park Dist	202,001	24,938		226,939	0.00016707	2,687	2,687	
Meritage Resource Conservation I	46,233,874	5,707,886		51,941,760	0.03823835	615,000	615,000	
Blanc de Noirs RDA	39,005,883	4,815,541		43,821,424	0.03228035	518,854	518,854	
Blanc de Blancs RDA	20,341,778	2,511,331		22,853,109	0.01682394	270,585	270,585	
Brut RDA	3,025,811	373,557		3,399,368	0.00250254	40,249	40,249	
Brut Cuvee RDA	4,588,361	566,464		5,154,825	0.00379487	61,034	61,034	
	\$1,209,096,849	\$149,271,215	\$0	\$1,358,368,064	1.00000000	\$16,083,331	\$4,642,004	\$11,441,327

R & T Code Section 97.75 prohibits the inclusion of Triple Flip and VLF Swap adjustments in the property tax admin fees calculation for fiscal years 2004-05 and 2005-06.  
For fiscal year 2006-07 and subsequent years, the Triple Flip and VLF Swap adjustment amounts will be included in the property tax admin fee calculation.

# California Property Tax Manager's

## Reference Manual

Prepared by

County Property Tax Manager's Association

### **County Property Tax Administrative Cost**

C5-4 - C5-10

State of California Codification; County Property Tax Administrative Cost (SB2557) Senate, Assembly Bill and Chapter - Defines the Revenue and Cost components utilized in the calculation of the administrative cost attributable to cities. Examples of Revenue and Cost calculation procedures implemented in the County of Los Angeles annual tax reporting process for fiscal years 2004-2005 through 2007-20008.

## Part 2 COUNTY PROPERTY TAX ADMINISTRATIVE COSTS (SB2557)

### **INTRODUCTION**

During the 1990/91 State Budget deliberations, the legislature enacted **Senate Bill No. 2557**. Maddy, (Chapter 466, Statutes of 1990). This bill contained the authorization for counties to increase revenue to counties by the amount of property tax administrative cost attributable to incorporated cities within each county. It also authorized the County Auditor to annually, commencing with the 1990/91 fiscal year, determine "property tax administrative costs proportionately attributable to local jurisdiction", for Fiscal Year 1989/90 and thereafter, and "submit invoices" to the relevant jurisdictions for those costs. Counties are allowed to collect from each appropriate taxing jurisdiction that jurisdiction's share of the cost of assessing, collecting, and apportioning property taxes. This authorization was codified in Section 95.2 through 95.4 of the Revenue and Taxation Code (R&T).

During the 1991/92 legislative session, R&T Code §95 was amended to exclude schools from being invoiced for the Property Tax Administrative charge and require Board of Supervisors action in order to recover these costs from local jurisdictions other than the county or city and county, and cities.

Chapter 697 Statutes of 1992, effective for the 1992/93 fiscal year amended R&T Code §95.3, superseding provisions contained in §95. The major changes were:

- The portion allocated to Educational Revenue Augmentation Fund (ERAF) per Section 95.3 is included and is liable for a proportionate share of costs.
- Costs are recovered from the apportionment of current secured collections during the year.

AB818, Chapter 914, Statutes of 1995, authorized loans to counties for participation in the State-County Property tax Administration Program. Even though expenditures under this program are included in the Administrative Cost Recovery calculation, the related revenues are excluded.

AB1055, Chapter 1073, Statutes of 1996, passed as an urgency item effective September 30, 1996, added the county board of equalization and assessment appeals board to the list of entities with property tax administrative costs to be considered under §95.3.

SB1096, Chapter 211, Statutes of 2004, and AB2115, Chapter 610, Statutes of 2004, changed the calculation of the allocation for 2004/05 and 2005/06 to include ERAF III (excluding redevelopment), and for 2006/07 forward to include the Sales Tax Triple Flip and VLF Swap adjustments.

Note: Please refer to the Guidelines for County Property Tax Administration Charges prepared by the County Accounting Standards and Procedures Committee as amended dated March 1992 and to the revised Uniform Guidelines for the Implementation of Senate Bill No. 1096 as Amended by Assembly Bill No. 2115.

## **MAIN TOPIC**

Annually, commencing in 1990/91, it will be necessary to calculate the County's prior year property tax administrative costs.

Property Tax Administrative Costs for purposes of compliance with the provisions of Revenue and Taxation Code §95 refers to the property tax related administrative costs of the assessor, tax collector, assessment appeals board and auditor.

In order to calculate the property tax administrative costs, it will be necessary to determine the department direct and "A-87" overhead costs related to property taxes in the assessor, tax collector, **Assessment Appeals Board (AAB)** and auditor departments. It will also be necessary to offset the total property tax related costs by revenues intended to reimburse the County for various property tax processes.

### **Direct Costs**

Direct Costs are calculated by identifying and costing out all activities directly involved in processing property taxes. Such costs include not only staffing costs, but also departmental indirect such as administrative salaries, services and supplies, etc. "Departmental Indirect Cost" is an accounting term used to describe a process of assigning (or charging) those costs of a department / organization which are common to two or more of its functions.

In the case of the assessor's department, usually all departmental costs are related to property tax administration. The sole function of the assessor is to assess taxable property. However, the assessor's function should be reviewed and if the assessor is performing any services outside of the property tax function the cost of those services should be excluded from these calculations (unless the county is reimbursed for those services, in which case it would be a revenue offset as discussed below).

In the case of the tax collector, assessment appeals board and auditor, it will be necessary to assign departmental direct costs to the property tax function. These departments have other responsibilities not related to property tax administration. Costs such as salaries, benefits, services and supplies will have to be reviewed and assigned to property tax administration. The process of assigning these costs should be well documented so that future review of this process can be performed.

Cost of county counsel representing the assessor before the assessment appeals board should be included either by direct interdepartmental charges to the assessor's budget unit or through the Cost Allocation Plan. County counsel costs incurred on behalf of the Appeals Board are to be included.

In addition, costs incurred by the assessor in association with work attributable to the assessment appeals process are includable and eligible for recovery.



## **Overhead Costs**

Overhead Costs are calculated in accordance with federal Office of Management and Budget (OMB) Circular A-87 standards, per R&T Code §95.3. This circular establishes principles and standards for determining costs applicable to Federal grants, contracts, and other agreements with State and local governments. For each **fiscal year**, the recovery of indirect overhead costs should be based on the allocation of the prior year's actual costs, pursuant to Circular A-87 standards. Fixed asset depreciation is generally considered part of overhead pursuant to Circular A-87, and therefore the direct expenditure for purchase of capital items should not be included in direct costs. Please note that overhead costs will vary from county-to-county, depending upon the procedure used in each County for classification of particular costs as direct or indirect. For example, computer costs may be charged in a County as direct costs, but charged as indirect costs through its A-87 plan in another County.

## **Offsetting Revenue**

Offsetting Revenues are revenues received, in accordance with State statutes, to reimburse counties for portions of property tax administration. These revenues should be used to "offset" the direct and overhead property tax related costs. Revenues that are penalties for late payment of taxes, e.g. penalties on current delinquent taxes (R&T §2617, §2618, §2992(a) (b), and §75.52 (c) should not be included in revenue offsets. The following are examples of offsetting revenues:

- Supplemental Tax Administration Reimbursement, R&T Code Section §75.60
- Special Assessment Administration Fee, Government Code (G.C.) §29304 & §51800
- Tax Collector \$10 Cost for preparing delinquent list, R&T §4653.8
- Assessor Mapping Fees
- Redemption Fees (\$35.00 + notice cost), R&T §4112
- Tax Sales Administration Charges, R&T §4672.1 & .2
- Redevelopment Base Year Projected Revenues Fee, Health and Safety Code (H&S) §33328.7 and §33607
- 1915 Act Assessment Collection Charges, Streets and Highway Code §8682
- Any Other Property Tax Administration Reimbursement Revenue

The net amount after offsetting revenues against Property Tax Administrative Cost will be allocated in accordance with R&T §95.3 Classification of offsetting revenue vs. direct credit may in some instances vary from county to county.

## **Direct Credit**

Direct Credit - Certain revenues should be recognized as an invoice "credit" rather than as an offset to total costs. These are fees paid by local jurisdiction for property tax services, e.g. the ¼ of 1% (negotiated) charge to special districts under Government Code §29142 for their proportionate share of the 1% levy.

See Exhibit 2 for an example of the calculations involved. Classification of offsetting revenue vs. direct credit may in some instances vary from county to county.

## **METHODOLOGY**

SB1096 and AB2115 also changed the methodology. Calculations for 2004/05 and 2005/06 include adjustment for ERAF III (excluding redevelopment). 2006/07 forward include adjustment for the **Sales Tax Triple Flip** and **VLF Swap**. See the revised exhibits in the Uniform Guidelines for the Implementation of Senate Bill No. 1096 as Amended by Assembly Bill No. 2115. Once the State Recovery Bonds are paid or retired the Sales Tax Triple Flip will no longer be included as an adjustment. Property tax administration costs should be allocated to the various jurisdictions as follows: (See Exhibits 2 and 3)

Elements of the model are identified by column for each given entity:

**A** = Gross AB8 property tax allocation for the current fiscal year per R&T Code §95.2, §95.3, §96.1 and §96.2.

**B** = Allocations from the 1% portion of the unitary and operating non-unitary property tax, R&T Code §100.

**C** = Gross Redevelopment Agencies (RDA) Tax Increment.

**D** = For fiscal years 2004/05 and 2005/06 only ERAF III adjustments (excluding redevelopment). For fiscal years 2006/07 and subsequent years includes the current year Sales Tax Triple Flip and the current year VLF.

**E** = Adjusted Net Property Tax Revenue.

**F** = Administrative Cost Apportionment Factors obtained by dividing each jurisdiction's total revenue by the total revenue of all jurisdictions.

**G** = Calculated amount of each jurisdiction's proportionate share of the cost derived by multiplying its administrative cost apportionment factor in Column F by the net administrative cost of \$30,000 (cost less offsets).

**H** = Direct Credits such as Fees paid by local jurisdictions under Government Code §29142 (b).

**I** = Amount of cost recoverable from affected jurisdictions, obtained by adding Column G and Column H. All schools, including ERAF, and the general fund do not pay an admin fee.

## **ACCOUNTING TREATMENT**

Claimed reimbursements once received are credited as revenue. The various departments received their share in proportion to the costs incurred by the department.

## **RELATED TOPICS**

Educational Revenue Augmentation Fund (ERAF)

Annual AB8 Calculations

SB1096 Gymnastics: ERAF III, VLF Swap, and the Triple Flip

# PROPERTY TAX ADMINISTRATIVE COST CALCULATION

DESCRIPTION	ASSESSORS A	TAX COLLECTOR B	ASSESSMENT APPEALS BOARD C	AUDITOR D	ALL DEPARTMENT E (A+B+C+D)
<b>Direct Costs</b>					
Salaries & Employee Benefits	15,000	5,000	1,000	3,000	24,000
Services & Supplies	1,900	1,000	300	900	4,100
Other Charges	1,000	400	50	150	1,600
A-87 Overhead	100	1,200	200	800	2,300
Indirect Cost (Note 1)	800	400	100	200	1,500
<b>Gross Costs</b>	<b>18,800</b>	<b>8,000</b>	<b>1,650</b>	<b>5,050</b>	<b>33,500</b>
<b>Revenue Offsets</b>					
Supplemental Tax Admin. Reim, R&T \$75.60	300	400	-	300	1,000
Documents & Fees	150	100	25	200	475
Tax Collectors Costs	150	400	75	400	1,025
Other Property Tax Admin Reimb. Revenue	100	500	-	400	1,000
<b>Total Offsetting Revenues</b>	<b>700</b>	<b>1,400</b>	<b>100</b>	<b>1,300</b>	<b>3,500</b>
<b>Totals</b>	<b>18,100</b>	<b>6,600</b>	<b>1,550</b>	<b>3,750</b>	<b>30,000</b>

Notes:

(1) If not included in A-87 or Services and Supplies.

Exhibit 1  
C5-8

# ADMINISTRATIVE COST APPORTIONMENT FACTORS

For Fiscal Years 2004/05 and 2005/06

JURISDICTION	GROSS PTR	UNITARY &	GROSS RDA	ERAF III	ADJUSTED	ADMIN. COST	ADMIN. COST	DIRECT	ADJUSTED
	AB8	OPERATING	TAX	ADJUSTMENTS	NET PROPERTY TAX		LESS OFFSETS Col. F x \$30,000		CREDIT
	A	B	C	D	E	F	G	H	I
	ALLOCATION	NON-UNITARY	INCREMENT	(except RDA)	AB8 REVENUE	FACTORS	Note 2	Note 3	( G + H )
			Note 1		(A+B+C+D)				
County	725,000	3,200	(80,000)	(17,149)	631,051	0.230900476	\$6,926		(\$6,926) Note 4
Special District 1	64,000	600		(147)	64,453	0.023583242	\$707	(200)	\$507
Special District 2	156,000	600	(30,000)	(375)	126,225	0.04618551	\$1,386	(100)	\$1,286
Special District 3	65,000	200	(20,000)	(16,172)	29,028	0.010621295	\$319	(25)	\$294
City A	303,000	300		(631)	302,669	0.110746067	\$3,322		\$3,322
City B	181,000	1,900	(50,000)	(475)	132,425	0.04845408	\$1,454		\$1,454
ERAF	650,000			34,949	684,949	0.250621661	\$7,519		(\$7,519) Note 4
Schools	581,000	100	(50,000)		531,100	0.194328577	\$5,830		(\$5,830) Note 4
RDA Project 1		600	150,000	N/A	150,600	0.055104281	\$1,653		\$1,653
RDA Project 2		500	80,000	N/A	80,500	0.029454812	\$884		\$884
TOTALS	2,725,000	8,000	-	0	2,733,000	1.000000000	\$30,000	(325)	(\$20,275) 9,400

Notes:

- (1) Gross RDA tax increment shown in Col C is before any "pass through" reduction. For those counties that accomplish transfers to redevelopment agencies by reducing assessed values earlier in the AB8 process, Column C would be used for adding the pass thru amounts into the above formula.
- (2) Offsetting revenues - those revenues received for services or reimbursement to the county for costs associated with property tax administration. Examples include the supplemental 5% fee (R&T 75.60), \$10.00 cost, redemption fees, special assessment fees (GC 29304 & 51800), debt service levy fee (1/4 of 1% GC 29142(a)), RDA Base Year Report fee (H&S 33328.7 & 33607), etc. (See Prop. Tax Admin Cost Guideline) Cost as calculated in Exhibit 1 = \$33,500 , reduce appropriate offsetting revenues of \$ 3,500, equals total to distribute of \$ 30,000.
- (3) Government Code 29142 (b) allows special districts to be charged 1/4 of 1% of all collections (1%) each district's reimbursed funds would be a direct credit.
- (4) All Schools, ERAF Fund and the general fund are excluded from this recovery process.

## Exhibit 2 C5 – 9

# ADMINISTRATIVE COST APPORTIONMENT FACTORS

For Fiscal Years 2006/07 and Thereafter

JURISDICTION	GROSS PTR	UNITARY &	GROSS RDA	SALES TAX	VLF SWAP	ADJUSTED	ADMIN. COST	ADMIN. COST	ADJUSTED
	AB8	OPERATING NON-UNITARY	TAX	TRIPLE FLIP WITH TRUE-UP	WITH GROWTH	PROPERTY TAX AB8	APPORTIONMENT FACTORS	LESS OFFSETS Col. G x \$30,000	
A	B	C	D	E	F	G	H	I	F
ALLOCATION	INCREMENT	UP	ADJUSTMENT	REVENUE	FACTORS	LESS OFFSETS Col. G x \$30,000	DIRECT CREDIT	COST	(H + I)
	Note 1	Note 2	Note 3	(A+B+C+D+E)	Note 4				
County	725,000	3,200	(80,000)	1,125	121,652	770,977	0.281983084	\$8,461	(\$8,461) Note 4
Special District 1	64,000	600				64,600	0.023627303	\$709	(200) \$509
Special District 2	156,000	600	(30,000)			126,600	0.046303662	\$1,389	(100) \$1,289
Special District 3	65,000	200	(20,000)			45,200	0.016531797	\$496	(25) \$471
City A	303,000	300		2,958	2,880	306,180	0.111984639	\$3,360	\$3,360
City B	181,000	1,900	(50,000)	12,628	5,582	138,482	0.050649477	\$1,519	\$1,519
ERAF	650,000			(16,711)	(130,114)	519,886	0.190147122	\$5,704	(\$5,704) Note 4
Schools	581,000	100	(50,000)			531,100	0.194248617	\$5,827	(\$5,827) Note 4
RDA Project 1		600	150,000			150,600	0.055081607	\$1,652	\$1,652
RDA Project 2		500	80,000			80,500	0.029442692	\$883	\$883
TOTALS	2,725,000	8,000	-	0	0	2,734,125	1.000000000	\$30,000	(325) (\$19,992) 9,683

Notes:

- (1) Gross RDA tax increment shown in Col C is before any "pass through" reduction. For those counties that accomplish transfers to redevelopment agencies by reducing assessed values earlier in the AB8 process, Column C would be used for adding the pass thru amounts into the above formula.
- (2) For 2006-07 and subsequent years, the (sales tax Triple Flip + catch-up + growth) will be included in the property tax admin fee calculation.
- (3) For 2006-07 and subsequent years, the (VLF SWAP + catch-ups) X growth) will be included in the property tax admin fee calculation.
- (4) Offsetting revenues - those revenues received for services or reimbursement to the county for costs associated with property tax administration. Examples include the supplemental 5% fee (R&T 75.60), \$10.00 cost, redemption fees, special assessment fees (GC 29304 & 51800), debt service levy fee (1/4 of 1% GC 29142(a)), RDA Base Year Report fee (H&S 33328.7 & 33607), etc. (See Prop. Tax Admin Cost Guideline) Cost as calculated in Exhibit 1 = \$33,500 , reduce appropriate offsetting revenues of \$ 3,500, equals total to distribute of \$ 30,000.
- (5) Government Code 29142 (b) allows special districts to be charged 1/4 of 1% of all collections (1%), each district's reimbursed funds would be a direct credit.
- (6) All Schools, ERAF Fund and the general fund are excluded from this recovery process.

## Exhibit 3

### C5 – 10

# County of Los Angeles

## County Tax Administrative Cost Schedules

Administrative Cost Apportionment County/Cities Fiscal Year 2007-2008 B-1

Administrative Cost Apportionment County/Cities Fiscal Year 2006-2007 B-1

**AUDITOR-CONTROLLER, TAX DIVISION  
SB2557 ADMINISTRATIVE COST FOR COUNTY/CITIES  
FISCAL YEAR 2007-2008**

**SCHEDULE B-1**

AGENCY ACCT #	CITIES/SPECIAL DISTRICTS	2007-2008 GROSS PTR	2007-2008 UNITARY REV NET OF CRA ACTSN620 RPT	2007-2008 COMBINED CRA LOSS	VLF & TRIPLE FLIP ADJUSTMENT	2007-2008 ADJUSTED NET PTR (1+2+3+4)	2007-2008 ADJUSTED PTR NET OF CRA (col 5/10, 17/9, 973.001)	SB2557 ADMIN COST COUNTY 139,617,277.00	ADJUSTMENTS NO SOI FILED	SB2557 ADMIN COST ADJUSTED (7+8)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.05	COUNTY GENERAL	2,934,908,921.85	46,958,576.97	(586,983,839.24)	1,069,485,647.33	3,464,389,306.91	0.340312226	47,513,466.32	550,043.71	48,063,510.03
	TOTAL	2,934,908,921.85	46,958,576.97	(586,983,839.24)	1,069,485,647.33	3,464,389,306.91	0.340312226	47,513,466.32	550,043.71	48,063,510.03
100.01	CITY-ALHAMBRA TD #1	9,381,281.47	184,043.59	(2,092,783.54)	9,977,952.31	17,450,493.83	0.001714198	239,331.66		239,331.66
100.52	CITY-ALHAMBRA LT DIST #1	1,257,176.10	21,101.81	(242,063.57)	0.00	1,036,214.34	0.000101789	14,211.50		14,211.50
101.01	CITY-AGOURA HILLS	2,448,854.32	24,879.83	(285,364.53)	2,650,792.15	4,839,161.77	0.000475361	66,368.61		66,368.61
104.01	CITY-ARCADIA TD #1	8,586,773.54	55,146.77	(483,199.65)	6,373,324.27	14,532,044.93	0.001427513	199,305.48		199,305.48
106.01	CITY-ARTESIA TD #1	817,036.98	657.96	(101,934.20)	1,914,487.18	2,630,247.92	0.000258375	36,073.61		36,073.61
108.01	CITY-AVALON TD #1	1,476,261.22	34,109.04	(1,270,730.09)	450,666.13	656,544.33	0.000064494	9,004.48		9,004.48
112.01	CITY-AZUSA TD #1	4,889,005.46	52,282.73	(1,300,493.21)	5,381,215.90	9,003,837.19	0.000884466	123,486.73		123,486.73
114.01	CITY-BALDWIN PK TD #1	3,688,694.64	52,282.73	(1,010,794.03)	7,905,869.02	10,636,052.36	0.001044802	145,872.41	711.43	146,583.84
114.51	CITY-BALDWIN PK CONSOL. LT	942,953.65	10,259.14	(202,216.00)	0.00	750,996.79	0.000073772	10,299.85	144.79	10,444.64
116.01	CITY-BELL TD #1	705,039.49	17,794.04	(216,856.05)	3,493,769.80	3,999,767.28	0.000392905	54,856.33		54,856.33
118.01	CITY-BELLFLOWER TD #1	2,670,850.56	2,664.10	(154,855.11)	7,468,833.97	9,987,493.52	0.000881092	136,977.39		136,977.39
118.41	CITY-BELLFLOWER VEHICLE P	388.20	4.33	(279.40)	0.00	113.13	0.000000011	1.54		1.54
119.01	CITY-BELL GARDEN TD #1	1,256,948.55	23,530.48	(439,970.84)	3,993,122.28	4,833,630.47	0.000474818	66,292.80		66,292.80
120.01	CITY-BEV HILLS TD #1	30,665,176.65	250,362.75	-	9,569,078.90	40,484,618.30	0.0003976889	555,242.41		555,242.41
122.01	CITY-BRANDURRY TD #1	248,212.72	800.59	-	72,774.15	321,757.46	0.000031607	4,412.88		4,412.88
124.01	CITY-BURBANK TD #1	33,035,189.76	141,657.15	(9,628,175.94)	15,978,425.63	39,527,096.60	0.003882829	542,110.01		542,110.01
125.01	CITY-CARSON TD #1	8,536,659.23	4,342.70	(1,806,229.60)	12,030,504.50	18,765,276.83	0.001843352	257,363.79		257,363.79
126.01	CITY-CALABASAS TD #1	2,350,169.09	5,315.37	-	6,320,146.91	6,320,146.91	0.000620841	86,680.13		86,680.13
126.21	CITY-CALABASAS LIBRARY FUND #2	1,487,378.79	436.24	-	0.00	1,487,815.03	0.000146151	20,405.20		20,405.20
126.22	CITY - CALABASAS LDSOPE MC	1,470,785.79	427.75	-	0.00	1,471,213.54	0.000144520	20,177.49		20,177.49
128.01	CITY-CLAREMONT TD #1	4,163,293.25	51,387.40	(530,256.49)	4,030,100.23	7,714,524.39	0.000757814	105,803.93		105,803.93
131.01	CITY-COMMERCE TD#1	2,673,035.15	861.74	(1,091,847.04)	5,216,248.43	6,798,298.28	0.000667811	93,237.95		93,237.95
132.01	CITY-COMPTON TD #1	5,471,049.84	143,147.02	(2,258,321.30)	9,333,026.04	12,698,901.60	0.001246457	174,026.93		174,026.93
136.01	CITY-COVINA TD #1	6,196,447.12	140,909.94	(1,538,102.45)	5,771,982.44	10,571,237.05	0.001038435	144,983.47		144,983.47
136.41	CITY-COVINA VEHICLE PD #1	2,942.40	4,769.91	(1,766.19)	0.00	5,946.12	0.000000584	81.54		81.54
138.01	CITY-CUDAHY TD #1	379,988.62	662.86	(227,479.10)	2,366,489.68	2,519,662.06	0.000247512	34,556.95		34,556.95
138.60	CITY-CUDAHY LT DIST ZN #1	12,213.02	96.97	(8,981.04)	0.00	3,328.95	0.000000327	45.65		45.65
138.61	CITY-CUDAHY LT DIST ZN #2	8,278.46	8.38	(7,177.12)	0.00	1,109.72	0.000000109	15.22		15.22
138.62	CITY-CUDAHY LT DIST ZN #3	9,669.61	84.00	(6,384.05)	0.00	3,369.56	0.000000031	46.21		46.21
140.01	CITY-CULVER CITY TD #1	7,069,684.01	94,724.11	(3,887,684.41)	7,669,854.48	10,966,578.19	0.001077270	150,405.50		150,405.50
142.01	CITY-CERRITOS TD #1	4,584,773.05	2,090.24	(2,061,709.96)	10,536,897.95	13,062,051.28	0.001283113	179,144.74		179,144.74
142.21	CITY-CERRITOS INDUST MAIN	97,027.27	169.57	(84,487.85)	0.00	12,708.99	0.000001248	174.24		174.24
142.52	CITY-CERRITOS COYOTES LT	1,328,219.28	8,365.46	(618,231.73)	0.00	718,353.01	0.000070565	9,852.09		9,852.09
143.01	CITY-DOWNEY TD #1	11,423,290.16	179,118.21	(794,714.89)	12,937,402.82	23,745,096.30	0.002332530	325,661.49	882.02	326,553.51
143.64	CITY-DOWNEY LT DIST ZN 3	427,648.27	2,287.31	(192.87)	0.00	429,742.71	0.000042215	5,893.94		5,893.94
143.65	CITY-DOWNEY LT DIST ZN 3	142,000.73	2,927.03	(45,016.99)	0.00	99,910.77	0.0000009814	1,370.20	81.51	1,451.71
143.66	CITY-DOWNEY LT DIST ZN 3	17,501.95	81.14	-	0.00	17,583.09	0.000001727	241.12		241.12
143.67	CITY-DOWNEY LT DIST ZN 3	6,281.81	32.27	-	0.00	6,314.08	0.0000000620	86.56		86.56
144.01	CITY-EL MONTE LT MAIN DIS	5,613,775.22	95,822.24	(663,124.70)	14,593,482.57	19,619,955.33	0.0019273059	269,085.63	83.02	269,168.65
144.51	CITY-DUARTE TD #1	13,541.70	36.61	(3,069.97)	0.00	10,508.34	0.000001032	144.09		144.09
145.01	CITY-DUARTE LT DIST HUNT	1,397,079.57	9,918.02	(821,241.02)	2,954,572.59	3,540,329.16	0.000047774	48,555.26		48,555.26
145.53	CITY-DUARTE LT DIST ZN A	114,080.41	554.87	(98,132.19)	0.00	16,503.09	0.000001621	226.32		226.32
145.54	CITY-DUARTE LT DIST ZN B	274,177.13	1,693.57	(85,924.61)	0.00	189,946.09	0.000018659	2,605.12		2,605.12
145.55	CITY-DUARTE LT DIST ZN C	25,458.28	147.83	(16,464.28)	0.00	9,141.83	0.000000098	125.38		125.38
145.56	CITY-DIAMOND BAR TD #1	6,672.15	23.42	-	0.00	6,695.57	0.000000658	91.87		91.87
146.01	CITY-DIAMOND BAR TD #1	3,635,435.37	2,525.95	-	5,350,639.78	8,986,601.10	0.000862969	123,277.73		123,277.73
148.01	CITY-EL SEGUNDO TD #1	5,674,339.76	120,794.12	-	3,995,765.29	9,730,899.17	0.000595687	133,458.34		133,458.34
152.01	CITY-GARDENA TD #1	5,387,071.83	58,870.56	-	6,975,923.43	12,421,865.82	0.001220226	170,364.63		170,364.63
156.01	CITY-GLENDALE TD #1	29,326,747.05	171,395.95	(5,408,597.98)	22,755,525.90	46,825,070.92	0.004599725	642,201.08		642,201.08
160.01	CITY-GLENDORA TD #1	5,031,551.77	50,210.70	(1,006,617.29)	5,562,168.08	9,637,313.26	0.000046693	132,174.70	119.05	132,293.75
160.31	CITY-GLENDORA CROSSG GRI	6,873.82	44.13	-	0.00	6,917.95	0.000000680	94.94		94.94
163.01	CITY-HAWAII GDNS RP #1	339,274.62	44,328.57	(360,311.18)	1,548,381.12	1,571,673.13	0.0000154389	21,555.37		21,555.37
163.50	HAWAIIAN GARDENS LTG MAIN	290,873.35	497.60	(156,016.01)	0.00	135,354.94	0.000013296	1,856.35		1,856.35

**AUDITOR-CONTROLLER, TAX DIVISION  
SB2557 ADMINISTRATIVE COST FOR COUNTIES/CITIES  
FISCAL YEAR 2007-2008**

**SCHEDULE B-1**

AGENCY ACCT #	CITIES/SPECIAL DISTRICTS	2007-2008	2007-2008	2007-2008	VLF & TRIPLE	2007-2008	2007-2008	SB2557/ADMIN COST COUNTY	ADJUSTMENTS NO SOI FILED	SB2557/ADMIN COST
		GROSS PTR	UNITARY REV NET OF CRA ACTS#620 RPT	COMBINED CRA LOSS	FLIP ADJUSTMENT	ADJUSTED NET PTR	ADJUSTED PTR NET OF CRA			
		(1)	(2)	(3)	(4)	(5) (1+2+3+4)	(6) (Col 5*10,179.973,091)	(7) (Col 6*139,617,277)	(8)	(9) (7+8)
164.01	CITY HAWTHORNE TD#1	5,173,464.51	98,546.90	(1,069,556.76)	9,697,221.88	13,899,676.53	0.001365394	190,632.59		190,632.59
168.01	CITY-HERMOSA BCH TD #1	8,761,516.53	85,778.47	-	2,185,101.25	11,032,396.25	0.001083735	151,308.13		151,308.13
170.01	CITY HIDDEN HILL TD#1	6,104,184.98	1,500.35	-	157,978.19	769,663.52	0.000075606	10,555.90		10,555.90
172.01	CITY-INDUSTRIAL P TD#1	1,956,541.63	46,618.41	(1,170,645.39)	6,191,164.83	7,023,679.48	0.000689951	96,329.08		96,329.08
174.01	CITY-INDUSTRY TD #1	5,286,369.51	18,263.64	(4,062,269.26)	9,028,441.62	10,270,805.51	0.001008923	140,863.08		140,863.08
176.01	CITY-INGLEWOOD TD#1	10,150,944.94	109,031.53	(3,496,307.35)	12,258,845.53	19,022,514.65	0.001868621	260,891.78		260,891.78
177.01	CITY-IRVINDALE TD#1	1,864,883.60	9,760.15	(1,664,792.56)	1,613,472.01	1,823,323.20	0.000179109	25,006.71		25,006.71
178.01	CITY-LA PUENTE TD #1	1,103,986.39	1,402.79	(38,552.19)	4,139,243.12	5,206,090.11	0.000511405	71,400.97		71,400.97
178.21	CITY-LA PUENTE LDS&OPEN S	6,295.74	22.70	-	0.00	6,318.44	0.000000621	86.70		86.70
179.01	CITY-LAKEWOOD TD #1	4,100,733.70	20,003.98	(353,941.07)	9,484,818.70	13,251,615.31	0.001301734	181,744.56		181,744.56
180.01	CITY-LA VERNE	6,198,628.04	45,812.21	(2,259,852.89)	3,453,198.76	7,437,786.12	0.000730629	102,008.43		102,008.43
181.01	CITY-LAWNDALE TD #1	1,218,390.70	1,132.60	(321,960.00)	3,514,080.45	4,411,643.75	0.000433365	60,505.24		60,505.24
182.01	CITY-LA MIRADA TD #1	3,275,891.23	1,930.57	(940,675.39)	6,965,878.66	9,303,025.07	0.000913856	127,590.09		127,590.09
182.21	LA MIRADA - S.E. REC AND PAF	2,801,101.19	28,169.58	(558,764.51)	0.00	2,270,506.26	0.000223037	31,139.82		31,139.82
183.01	CITY-LOMITA TD #1	1,117,232.76	864.08	-	2,039,553.63	3,157,650.47	0.000310183	43,306.91		43,306.91
183.21	LOMITA WATERWORKS #13 AN	555,975.08	9,489.73	-	0.00	565,464.81	0.000055547	7,755.32		7,755.32
184.01	CITY-LONG BEACH TD #1	97,675,135.57	2,085,481.64	(26,452,508.88)	50,433,489.70	123,741,598.03	0.012155395	1,697,103.15		1,697,103.15
184.01	CITY-LA CANADA# TD #1	3,335,613.05	1,574.32	-	2,169,613.98	5,506,801.35	0.000540945	75,525.27		75,525.27
185.01	CITY-LANCASTER TD #1	8,744,602.44	6,496.43	(4,977,876.90)	20,173,020.34	23,946,242.31	0.002352289	328,420.18	29.51	328,449.69
186.51	LANCASTER LIGHTING MAINT I	962,672.89	11,134.23	(850,219.65)	0.00	123,587.47	0.000012140	1,694.95	17.36	1,712.31
187.01	CITY-LA HABRA HT TD #1	1,116,618.87	10,016.69	-	463,630.15	1,580,255.71	0.000156215	21,810.31		21,810.31
188.01	CITY-LOS ANGELES TD #1	1,037,360,157.73	10,702,022.01	(99,032,135.35)	416,593,029.05	1,365,623,073.44	0.134148004	18,729,379.03	376,047.60	19,105,426.63
200.01	CITY-LYNWOOD TD #1	2,978,281.14	24,332.33	(743,394.99)	6,561,406.79	8,820,625.27	0.000664668	120,973.90		120,973.90
203.01	CITY-MALIBU TD #1	6,153,100.74	2,245.94	-	1,736,744.77	7,892,091.45	0.000775257	108,239.27		108,239.27
204.01	CITY-MANHATTAN B TD #1	15,687,849.25	60,151.70	-	4,847,092.04	20,595,092.99	0.002023099	282,459.57		282,459.57
208.01	CITY-MAYWOOD TD #1	649,213.58	5,167.07	-	2,444,837.99	2,723,055.67	0.000267491	37,346.37		37,346.37
212.01	CITY-MONROVIA TD#1	6,515,090.31	76,973.70	(376,162.97)	5,147,350.20	10,461,352.14	0.001027640	143,476.30		143,476.30
216.01	CITY-MONTEBELLO TD #1	4,507,090.19	124,017.46	(1,680,141.76)	8,224,979.26	11,175,945.15	0.001097836	153,276.87		153,276.87
220.01	CITY-MONTEREY PK TD#1	8,053,102.26	144,782.45	(1,610,746.31)	5,875,087.09	12,462,225.49	0.001224190	170,918.07		170,918.07
222.01	CITY-NORWALK TD#1	3,913,771.00	3,768.08	(545,902.82)	11,214,213.88	14,585,850.14	0.001432798	200,043.36		200,043.36
222.21	NORWALK-S.E. REC AND PARK	3,024,260.94	30,413.48	(603,349.63)	0.00	2,461,324.79	0.000240799	33,619.70		33,619.70
224.01	CITY-PALOS VERDE TD #1	6,319,940.73	23,805.37	-	1,075,724.74	6,419,470.84	0.000630598	88,042.38		88,042.38
225.01	CITY-PALMDALE TD#1	8,485,783.73	5,476.96	(2,811,876.86)	17,869,434.82	23,548,818.65	0.002313250	322,969.67		322,969.67
226.01	CITY-PARAMOUNT TD #1	2,038,658.71	1,800.73	(755,912.41)	7,010,437.01	8,294,984.04	0.000814834	113,764.90		113,764.90
228.01	CITY-PASADENA TD#1	40,719,566.06	296,005.90	(6,815,842.01)	20,026,320.26	54,226,050.21	0.005326738	743,704.65	380.38	744,085.03
230.01	CITY-PICO RIVERA TD1	2,694,213.15	2,362.59	(448,701.46)	7,316,663.91	9,564,585.19	0.000939547	131,176.99		131,176.99
230.61	PICO RIVERA LTG MAINT #2 ZN	21,201.06	1,453.44	(1,728.47)	0.00	20,926.03	0.00002056	287.05		287.05
230.62	PICO RIVERA LTG MAINT #2 ZN	774,750.95	10,741.81	(157,019.13)	0.00	628,473.63	0.000061736	8,619.41		8,619.41
232.01	CITY-POMONA TD #1	21,879,110.84	363,748.65	(8,713,820.28)	16,077,158.76	29,606,197.97	0.002908279	406,045.99		406,045.99
232.41	CITY-POMONA VEHICLE PD	1066.43	17.92	(657.32)	0.00	517.03	0.000000051	7.12		7.12
232.42	CITY-POMONA VEHICLE PD	9,546.51	5,230.19	(6,202.86)	0.00	8,573.84	0.000000842	117.56		117.56
232.43	CITY-POMONA VEHICLE PD	5,668.26	9.95	(4,561.04)	0.00	1,097.17	0.000000108	15.08		15.08
232.44	CITY-POMONA VEHICLE PD	2,347.61	12.96	(1,710.07)	0.00	650.50	0.000000064	8.94		8.94
232.45	CITY-POMONA PEDESTRIAN	2,179.36	242.45	(1,208.03)	0.00	1,213.78	0.000000119	16.61		16.61
234.01	CITY-RANCHO P V TD #1	5,396,354.75	12,469.97	(57,873.28)	3,531,342.70	8,882,324.14	0.000872529	121,820.12		121,820.12
234.21	CITY-RANCHO P V EL PRADO RI	1,739.63	4.19	-	0.00	1,743.82	0.000000171	23.87		23.87
234.50	RANCHO P V LIGHTING MAINT	461,707.15	150.26	-	0.00	461,857.41	0.000045369	6,334.30		6,334.30
236.01	CITY REDONDO BCH TD#1	18,143,447.67	591,530.84	(1,316,107.91)	7,640,569.54	25,059,440.14	0.002461641	343,687.61	6,837.76	350,525.37



**AUDITOR-CONTROLLER, TAX DIVISION  
SB2557 ADMINISTRATIVE COST FOR COUNTY/CITIES  
FISCAL YEAR 2007-2008**

SCHEDULE B-1

AGENCY ACCT #	CITIES/SPECIAL DISTRICTS	2007-2008 GROSS PTR	2007-2008 UNITARY REV NET OF CRA ACTSN#20 RPT	2007-2008 COMBINED CRA LOSS	VLF & TRIPLE FLIP ADJUSTMENT	2007-2008 ADJUSTED NET PTR	2007-2008 ADJUSTED PTR NET OF CRA	SB2557ADMIN COST COUNTY	ADJUSTMENTS NO SOI FILED	SB2557 ADMIN COST ADJUSTED
		(1)	(2)	(3)	(4)	(5) (1+2+3+4)	(6) (Col 5/10, 17/9, 97/3, 09/1)	(7) (Col 6*139, 617, 277)	(8)	(9) (7+8)
237.01	CITY-ROSEMEAD TD #1	2,108,435.71	1,932.26	(345,401.16)	5,307,285.17	7,072,251.98	0.000094722	96,995.19		96,995.19
237.22	CITY-ROSEMEAD MAINT DIST	2,258.53	7.82	(929.09)	0.00	1,337.26	0.000000131	18.29		18.29
237.51	CITY-ROSEMEAD LIGHTING C	801,995.47	14,886.38	(124,350.12)	0.00	692,531.73	0.0000068029	9,498.02		9,498.02
238.01	CITY-ROLLING HILLS TD #1	732,455.83	1,975.76	-	145,600.50	880,032.09	0.000086447	12,069.49		12,069.49
239.01	CITY-ROLL HILLS ES TD #1	1,473,013.89	659.52	-	988,313.27	2,461,986.68	0.000241846	33,765.88		33,765.88
240.01	CITY-S FERNANDO TD#1	2,283,254.46	39,668.82	(907,226.61)	2,873,201.92	4,288,918.59	0.000421309	58,822.02		58,822.02
241.01	CITY-SAN DIMAS TD #1	2,768,894.44	44,268.80	(582,908.05)	4,389,262.41	6,619,517.60	0.000650249	90,785.99		90,785.99
241.41	CITY-SAN DIMAS VEHICLE PD	1,547.43	7.64	(1,445.67)	0.00	109.40	0.000000011	1.54		1.54
241.42	CITY-SAN DIMAS VEHICLE PD	81.45	0.00	(74.65)	0.00	6.80	0.000000001	0.14		0.14
241.61	CITY-SAN DIMAS LT DIST ZN F	1,020,868.50	14,308.84	(192,424.65)	0.00	842,752.69	0.000082785	11,558.22		11,558.22
241.62	CITY-SAN DIMAS LT DIST ZN F	72,094.98	541.34	(6,959.67)	0.00	65,676.65	0.000006452	900.81		900.81
244.01	CITY-SAN GABRIEL TD #1	3,443,510.41	47,457.20	(108,307.29)	4,176,418.30	7,559,078.62	0.000742544	103,671.97		103,671.97
248.01	CITY-SAN MARINO TD #1	8,799,500.40	31,624.39	-	1,035,810.13	9,866,934.92	0.000696250	135,324.05		135,324.05
249.01	CITY-SANTA CLARITA TD #1	12,092,965.90	12,925.85	(225,133.54)	22,286,561.22	34,177,319.43	0.003357309	468,738.34		468,738.34
249.32/21.6	STA CLARITA STREET LIGHT MAI	2,336,718.22	21,273.65	(74,232.81)	0.00	2,283,759.06	0.000224338	31,321.46		31,321.46
249.76/25.0	VINCLIA AREAWIDE LDSCP T1A	629,343.67	3,409.18	-	0.00	632,752.85	0.000062157	8,678.19		8,678.19
249.77/26.0	LDSCP MISC MAINT #01 ZN T2:	70,661.33	498.61	-	0.00	71,159.94	0.000006690	975.92		975.92
249.78/26.0	LDSCP MISC MAINT #01 ZN T3:	48,539.94	230.52	-	0.00	48,770.46	0.000004791	668.91		668.91
249.79/26.0	LDSCP MISC MAINT #01 ZN T4:	24,839.09	131.51	-	0.00	24,970.60	0.000002453	342.48		342.48
249.82/26.0	LDSCOPE MISC MAINT #01 ZN T5:	43,766.81	353.51	-	0.00	44,120.32	0.000004334	605.10		605.10
250.01	CITY-SANTA FE SP TD #1	3,753,346.96	39,516.40	(2,146,047.84)	8,195,392.45	9,842,207.97	0.000966621	134,984.92		134,984.92
252.01	CITY-SANITA MONIC TD #1	31,746,383.13	372,136.97	(10,271,898.44)	15,277,542.39	37,124,126.05	0.003646780	509,153.49		509,153.49
256.01	CITY-SIERRA MADR TD #1	3,302,049.48	21,908.15	(315,732.77)	973,367.29	3,921,612.15	0.000385228	53,784.48		53,784.48
256.51	CITY-SIERRA MADR LT MAIN DI	1,188.21	5.65	-	0.00	1,193.86	0.000000117	16.34		16.34
256.53	CITY-SIERRA MADR LT MAIN #:	1,297.52	2.71	(1,127.58)	0.00	172.65	0.000000015	2.37		2.37
256.54	CITY-SIERRA MADR LT MAIN #:	1,596.90	6.35	(1,454.42)	0.00	146.83	0.000000015	2.09		2.09
260.01	CITY-SIGNAL HILL TD #1	1,305,316.47	1,250.51	(852,475.60)	4,257,252.37	4,711,343.75	0.000329930	64,615.57		64,615.57
262.01	CITY-SO EL MONTE TD #1	1,071,733.73	761.38	(326,665.37)	2,930,016.23	3,675,845.97	0.000061086	50,413.84		50,413.84
262.21	CITY-SO EL MONTE M.I.D.-ROS	2,208.71	14.87	(1,218.62)	0.00	1,004.96	0.000000099	13.82		13.82
262.22	CITY-SO EL MONTE MID-TRAC1	203.34	0.66	(180.89)	0.00	23.11	0.000000002	0.28		0.28
264.01	CITY-SOUTH GATE TD #1	2,860,309.57	29,281.78	(586,013.52)	9,780,074.65	12,083,662.48	0.001187003	165,726.13		165,726.13
268.01	CITY-SO PASADENA TD #1	7,210,329.63	51,681.18	(150,271.54)	2,354,920.21	9,466,659.48	0.000929930	129,834.29		129,834.29
270.01	CITY-TEMPLE CITY TD #1	2,038,861.24	1,484.95	(58,266.39)	3,192,500.97	5,174,580.77	0.000508310	70,968.86		70,968.86
270.60	CITY-TEMPLE CITY MUN LT DIS	62,220.48	496.54	(2,758.57)	0.00	59,956.45	0.000006590	822.35		822.35
270.61	CITY-TEMPLE CITY MUN LT DIS	531,854.73	3,173.42	(22,632.76)	0.00	512,395.39	0.000050334	7,027.50		7,027.50
272.01	CITY-TORRANCE TD #1	111,206.09	639.15	-	0.00	111,845.24	0.000010987	1,533.98		1,533.98
276.01	CITY-VENNON TD #1	26,477,996.32	323,372.16	(1,061,079.97)	22,523,110.21	48,263,398.72	0.004741014	661,927.46		661,927.46
278.01	CITY-WAINUT TD #1	2,946,009.53	14,266.05	(860,486.59)	1,508,356.36	3,608,135.35	0.00035435	49,485.25		49,485.25
280.01	CITY-WEST COVINA TD #1	2,355,286.85	5,367.06	(199,184.31)	2,818,084.97	4,979,564.57	0.000489153	68,294.21		68,294.21
280.22	CITY-WEST COVINA MUN MAIN	11,625,774.48	83,227.27	(3,057,766.38)	12,191,275.91	20,842,511.28	0.002047403	285,852.83		285,852.83
280.80	CITY-WEST COVINA SEWER M.	89,260.24	1,368.67	-	0.00	90,628.91	0.000008903	1,243.01		1,243.01
282.01	CITY-W LAKE VILL TD #1	226,590.80	1,264.08	(45,747.56)	0.00	182,107.32	0.000017889	2,497.61		2,497.61
282.21	WESTLAKE VG A WIDE LDSCAI	1,759,944.26	6,436.94	-	1,629,361.51	3,395,742.71	0.000333571	46,572.27		46,572.27
282.22	WILKE VG L LDSCAPE M.#12 1S	313,826.68	1,354.29	-	0.00	313,180.97	0.000030764	4,295.19		4,295.19
282.23	WESTLAKE VG LOCAL LDSCAPE	82,115.15	485.84	-	0.00	82,600.99	0.000008114	1,132.85		1,132.85
282.31	WESTLAKE VG LIGHTING MAIN	207,881.28	927.52	-	0.00	22,740.00	0.000002234	311.90		311.90
283.01	CITY W HOLLYWOOD	10,947,937.37	61,419.00	(1,081,359.78)	6,419,467.07	16,347,453.66	0.0001605644	224,203.57		224,203.57
283.31	W HOLLYWOOD LIGHTING MAI	786,482.34	224.70	(88,029.03)	0.00	698,678.01	0.000068833	9,582.35		9,582.35
284.01	CITY-WHITTIER TD #1	5,149,623.30	93,338.70	(829,602.77)	9,543,260.17	13,956,620.40	0.0001370988	191,413.61		191,413.61
284.41	CITY-WHITTIER UPTOWN PD	22,242.89	290.46	(15,047.14)	0.00	7,486.21	0.000000735	102.62		102.62
284.42	CITY-WHITTIER UPTOWN PD	5,590.98	104.87	(4,036.79)	0.00	1,639.06	0.000000161	22.48		22.48
	TOTAL CITIES	1,734,154,682.19	18,452,859.68	(241,067,306.24)	1,044,470,034.76	2,556,010,270.39	0.251082222	35,055,416.06	385,344.43	35,440,760.49

COUNTY OF LOS ANGELES  
AUDITOR-CONTROLLER, TAX DIVISION  
SB2557 ADMINISTRATIVE COST FOR COUNTIES/CITIES  
FISCAL YEAR 2006-2007

SCHEDULE B-1

AGENCY ACCT #	CITIES/SPECIAL DISTRICTS	2006-2007 GROSS PTR (A#91)	2006-2007 UNITARY REV NET OF CRA ACTS#620 RPT	06-07 COMBINED CRA LOSS (A#91 RPT)	VLF & TRIPLE TRIPLE FLIP ADJ	2006-2007 ADJUSTED NET PTR	2006-2007 ADJUSTED PTR NET OF CRA	SB2557 ADMIN COST COUNTY TOTAL \$121,742,433	ADJUTS NO SOI FILED	SB2557 ADMIN COST ADJUSTED
		(1)	(2)	(3)	(4)	(5) (1+2+3+4)	(6) (col 5/9,335,160,615)	(7) (col 6+12,1742,433)	(8)	(9) (7+8)
105	COUNTY GENERAL	2,677,751,037.71	45,011,670.77	(514,609,097.35)	979,428,250.00	3,187,581,861.13	0.341459777	41,570,144.02	441,002.28	42,011,146.30
	TOTAL	2,677,751,037.71	45,011,670.77	(514,609,097.35)	979,428,250.00	3,187,581,861.13	0.341459777	41,570,144.02	441,002.28	42,011,146.30
100.01	CITY-ALHAMBRA TD #1	8,632,463.38	176,219.23	(1,826,653.97)	9,253,832.00	16,235,860.64	0.001739216	211,736.39		211,736.39
100.52	CITY-ALHAMBRA LT DIST #1	1,160,132.59	20,375.94	(211,281.48)	0.00	969,227.05	0.000103825	12,639.91		12,639.91
101.01	CITY-AGOURA HILLS	2,296,239.68	23,198.92	(238,494.85)	2,581,674.00	4,662,167.75	0.000499420	60,800.61		60,800.61
104.01	CITY-ARCADIA TD #1	8,049,274.28	50,332.90	(455,180.63)	6,238,281.00	13,882,707.55	0.001487142	181,048.29		181,048.29
106.01	CITY-ARTESIA TD #1	754,428.59	7.56	(83,653.51)	1,803,061.00	2,473,903.64	0.000265009	32,262.84		32,262.84
108.01	CITY-AVALON TD #1	1,353,263.44	196.56	(1,148,056.56)	400,590.00	605,993.44	0.000064915	7,902.91		7,902.91
112.01	CITY-AZUSA TD #1	4,613,650.93	31,179.35	(1,340,541.81)	4,779,137.00	8,083,425.47	0.000865912	105,418.23		105,418.23
114.01	CITY-BALDWIN PK TD #1	3,365,098.62	48,585.03	(941,312.72)	7,346,669.00	9,819,059.93	0.001051836	128,053.07	610.88	128,663.95
114.51	CITY-BALDWIN PK CONSOL. LT DIST	881,082.59	9,836.60	(187,800.58)	0.00	683,128.61	0.000073178	8,908.87	124.02	9,032.89
116.01	CITY-BELL TD #1	652,003.21	16,432.95	(199,258.82)	3,400,528.00	3,869,705.34	0.000414530	50,465.89		50,465.89
118.01	CITY-BELLFLOWER TD #1	2,438,473.34	23.53	(138,225.65)	7,046,927.00	9,347,198.22	0.001001289	121,899.36		121,899.36
118.41	CITY-BELLFLOWER VEHICLE PD #1	252.40	4.26	(120.24)	0.00	136.42	0.000000015	1.83		1.83
119.01	CITY-BELL GARDEN TD #1	1,129,491.97	21,797.84	(381,471.01)	3,573,651.00	4,343,469.80	0.000465281	56,644.44		56,644.44
120.01	CITY-BEV HILLS TD #1	27,979,781.90	235,460.77	0.00	9,029,301.00	37,244,543.67	0.0003989706	485,716.52		485,716.52
122.01	CITY-BRADBURY TD #1	228,802.05	687.66	0.00	67,080.00	296,579.71	0.000031770	3,867.76		3,867.76
124.01	CITY-BURBANK TD #1	30,396,466.91	129,363.78	(8,651,520.10)	14,999,139.00	36,833,449.59	0.000394569	480,355.34		480,355.34
125.01	CITY-CARSON TD #1	8,052,136.71	61.16	(1,690,857.33)	11,555,637.00	17,916,977.54	0.001919300	233,660.25		233,660.25
126.01	CITY-CALABASAS TD #1	2,213,830.36	3,949.82	0.00	3,061,082.00	5,278,862.18	0.000565482	68,843.15		68,843.15
126.21	CITY-CALABASAS LIBRARY FUND #28	1,300,102.42	0.00	0.00	0.00	1,300,102.42	0.000139269	16,954.95		16,954.95
128.22	CITY-CALABASAS LDSCPE MD #22	1,246,898.48	9.20	0.00	0.00	1,246,907.68	0.000133571	16,261.26		16,261.26
128.01	CITY-CLAREMONT TD #1	3,769,737.88	48,470.37	(454,605.22)	3,668,163.00	7,051,766.03	0.000755398	91,963.99		91,963.99
131.01	CITY-COMMERCE TD#1	2,565,266.29	22.78	(962,573.00)	4,890,216.00	6,492,932.07	0.00065535	84,676.12		84,676.12
132.01	CITY-COMPTON TD #1	4,782,442.62	139,389.93	(1,923,960.66)	8,164,336.00	11,162,217.89	0.001195718	145,569.62		145,569.62
136.01	CITY-COVINA TD #1	5,756,453.21	135,636.53	(1,426,353.21)	5,724,885.00	10,190,621.53	0.001091639	132,898.79		132,898.79
136.41	CITY-COVINA VEHICLE PD #1	2,331.68	4,676.10	(1,158.74)	0.00	5,849.04	0.000000627	76.33		76.33
138.01	CITY-CUDAHY TD #1	350,643.51	2.82	(197,559.86)	2,277,136.00	2,430,222.47	0.000260330	31,693.21		31,693.21
138.60	CITY-CUDAHY LT DIST ZN #1	9,901.05	94.06	(6,707.03)	0.00	3,288.08	0.000000352	42.85		42.85
138.61	CITY-CUDAHY LT DIST ZN #2	7,718.01	7.95	(6,700.21)	0.00	1,025.75	0.000000110	13.39		13.39
138.62	CITY-CUDAHY LT DIST ZN #3	8,922.59	81.31	(5,591.65)	0.00	3,412.25	0.000000366	44.56		44.56
140.01	CITY-CULVER CITY TD #1	6,372,623.19	91,009.19	(3,379,293.07)	7,275,672.00	10,360,011.31	0.001109784	135,107.80		135,107.80
142.01	CITY-CERRITOS TD #1	4,329,573.34	24.03	(1,945,564.59)	10,521,685.00	12,905,727.78	0.001382486	168,307.21		168,307.21
142.21	CITY-CERRITOS INDUST MAIN DIST	93,819.61	162.85	(83,193.25)	0.00	10,789.21	0.000001156	140.73		140.73
142.52	CITY-CERRITOS COYOTES LT	1,254,094.04	7,880.84	(583,324.28)	0.00	678,750.60	0.000072709	8,851.77		8,851.77
143.01	CITY-DOWNEY TD #1	10,439,764.00	169,806.66	(748,495.90)	11,893,350.00	21,754,424.76	0.002330375	283,705.52	1,327.05	285,032.57
143.64	CITY-DOWNEY LT DIST ZN 3-1	386,408.09	2,115.46	(204.88)	0.00	388,318.67	0.000041597	5,064.12	-	5,064.12
143.65	CITY-DOWNEY LT DIST ZN 3-2	135,690.49	2,840.34	(46,400.34)	0.00	92,130.49	0.00009869	1,201.48	128.46	1,329.94
143.66	CITY-DOWNEY LT DIST ZN 3-4	15,812.50	74.40	0.00	0.00	15,886.90	0.000001702	207.21	-	207.21
143.67	CITY-DOWNEY LT DIST ZN 3-5	6,186.95	29.63	0.00	0.00	6,216.58	0.000000666	81.08	-	81.08
144.01	CITY-EL MONTE TD #1	5,170,507.21	89,599.76	(640,242.37)	13,730,810.00	18,350,674.60	0.001965769	239,316.28	-	239,316.28
144.51	CITY-EL MONTE LT MAIN DIST 1A	12,529.25	32.78	(2,942.18)	0.00	9,619.85	0.000001030	125.39		125.39
145.01	CITY-DUARIE TD #1	1,239,027.43	9,049.56	(699,517.42)	2,818,563.00	3,367,122.57	0.000360893	43,911.64	92.31	44,003.95
145.53	CITY-DUARIE LT DIST HUNT DR	105,108.17	538.65	(88,800.11)	0.00	16,846.71	0.000001805	219.75		219.75
145.54	CITY-DUARIE LT DIST ZN A	240,068.98	1,602.54	(64,186.96)	0.00	177,484.56	0.000019012	2,314.57	25.11	2,339.66
145.55	CITY-DUARIE LT DIST ZN B	24,320.01	142.14	(15,731.54)	0.00	8,730.61	0.000000935	113.83		113.83
145.56	CITY-DUARIE LT DIST ZN C	6,419.42	20.96	0.00	0.00	6,440.38	0.000000690	84.00		84.00
146.01	CITY-DIAMOND BAR TD #1	3,390,736.90	43.05	0.00	5,055,896.00	8,446,674.95	0.000904824	110,155.48		110,155.48
148.01	CITY-EL SEGUNDO TD #1	5,266,566.27	116,339.88	0.00	4,029,091.00	9,411,997.15	0.001008231	122,744.49		122,744.49
152.01	CITY-GARDENA TD #1	5,030,716.81	54,705.58	0.00	6,394,643.00	11,480,065.39	0.001229766	149,714.70		149,714.70
156.01	CITY-GLENDALE TD #1	27,244,752.99	156,131.03	(5,061,491.29)	22,110,233.00	44,449,625.73	0.004761528	579,680.00		579,680.00
160.01	CITY-GLENORA TD #1	4,674,663.84	46,840.18	(909,566.06)	5,289,520.00	9,101,457.96	0.000974965	118,694.61	110.70	118,805.31
160.31	CITY-GLENORA CROSSG GRD MAIN	6,385.89	41.26	0.00	0.00	6,427.15	0.000000688	83.76		83.76
163.01	CITY-HAWAII GONS RP # 1	298,748.09	41,176.72	(319,821.87)	1,392,973.00	1,413,076.94	0.000151371	18,428.27		18,428.27
163.50	HAWAIIAN GARDENS LTG MAINT DIST	273,355.98	443.49	(138,320.06)	0.00	135,479.41	0.000014513	1,766.85		1,766.85

**AUDITOR-CONTROLLER, TAX DIVISION  
SB2557 ADMINISTRATIVE COST FOR COUNTY/CITIES  
FISCAL YEAR 2006-2007**

**SCHEDULE B-1**

AGENCY ACCT #	CITIES/SPECIAL DISTRICTS	2006-2007 GROSS PTR (AF91)	2006-2007 UNITARY REV NET OF CRA ACTS#620 RPT	06-07 COMBINED CRA LOSS (AF91 RPT)	VLF & TRIPLE TRIPLE FLIP ADJ	2006-2007 ADJUSTED NET PTR	2006-2007 ADJUSTED PTR NET OF CRA	SB2557 ADMIN COST COUNTY TOTAL	ADJMTS NO SOI FILED	SB2557 ADMIN COST ADJUSTED
		(1)	(2)	(3)	(4)	(5) (+/-+/-+/-)	(6) (Col 5B,355,160,615)	(7) (Col 6,712,174,2,433)	(8)	(9) (7+8)
164.01	CITY HAWTHORNE TD#1	4,625,840.06	93,368.62	(989,097.93)	9,362,831.00	13,092,961.75	0.001402543	170,749.00		170,749.00
168.01	CITY-HERMOSA BCH TD #1	7,820,515.07	81,066.27	0.00	1,933,349.00	9,834,930.34	0.001053536	128,260.04		128,260.04
170.01	CITY HIDDEN HILL TD#1	573,069.24	1,234.84	0.00	156,250.00	729,554.08	0.000078151	9,514.29		9,514.29
172.01	CITY-HUNTINGTN P TD#1	1,779,562.93	44,021.72	(1,033,219.55)	6,794,382.00	7,584,747.10	0.000812492	98,914.75	-	98,914.75
174.01	CITY-INDUSTRY TD #1	5,045,228.67	17,492.83	(3,840,818.93)	8,838,343.00	10,060,245.57	0.001077672	131,198.41		131,198.41
176.01	CITY-INGLEWOOD TD#1	9,164,286.83	102,159.92	(3,070,844.91)	11,209,930.00	17,405,531.84	0.001864513	226,990.35		226,990.35
177.01	CITY-IRVINDALE TD#1	1,825,977.84	9,471.48	(1,627,784.61)	1,252,772.00	1,460,436.71	0.000156445	19,045.99		19,045.99
178.01	CITY-LA PUENTE TD #1	1,007,504.13	9.95	(25,281.55)	3,800,232.00	4,782,464.53	0.000512307	62,369.50		62,369.50
179.21	CITY-LA PUENTE LDS&OPEN SP MD 1	5,586.28	20.53	0.00	0.00	5,606.81	0.000000601	73.17		73.17
179.01	CITY-LAKEWOOD TD #1	3,780,075.47	16,479.76	(318,165.78)	9,083,335.00	12,561,724.45	0.001345636	163,821.00		163,821.00
180.01	CITY-LA VERNE	5,698,517.03	42,972.27	(1,999,595.67)	3,109,828.00	6,851,721.63	0.000733969	89,355.17		89,355.17
181.01	CITY-LAWNDALE TD #1	1,110,582.78	10.54	(265,165.78)	3,256,668.00	4,102,095.54	0.000439424	53,496.55		53,496.55
182.01	CITY-LA MIRADA TD #1	3,071,407.75	23.62	(878,693.34)	5,977,991.00	8,170,729.03	0.000875264	106,556.77		106,556.77
182.21	LA MIRADA - S.E. REC AND PARK	2,590,381.37	26,936.77	(521,684.65)	0.00	2,095,633.49	0.000224488	27,329.72		27,329.72
183.01	CITY-LOMITA TD #1	1,044,707.60	10.23	0.00	1,939,447.00	2,984,164.83	0.000319669	38,917.28		38,917.28
183.21	LOMITA WATERWORKS #13 ANNEX	518,636.89	9,133.08	0.00	0.00	527,769.97	0.000056536	6,882.83		6,882.83
184.01	CITY-LONG BEACH TD #1	89,594,087.40	2,011,166.83	(22,406,564.73)	47,768,720.00	116,967,409.50	0.012529769	1,525,404.56		1,525,404.56
185.01	CITY-LA CANADA F TD #1	3,094,875.85	25.20	0.00	2,036,224.00	5,131,125.05	0.000549656	66,916.46		66,916.46
186.01	CITY-LANCASTER TD #1	7,377,566.04	1,328.94	(4,084,698.24)	17,252,252.00	20,546,448.74	0.002200974	267,951.93	30.74	267,982.67
186.51	LANCASTER LIGHTING MAINT DIST	817,546.07	10,885.37	(724,610.18)	0.00	103,881.26	0.000011122	1,354.02	18.09	1,372.11
187.01	CITY-LA HABRA HT TD #1	1,052,163.83	9,332.81	0.00	429,822.00	1,491,318.64	0.000159753	19,448.72		19,448.72
188.01	CITY-LOS ANGELES TD #1	944,464,664.40	10,119,182.51	(81,309,105.47)	382,782,243.00	1,256,056,984.44	0.134551192	16,380,589.48	317,558.90	16,698,148.38
200.01	CITY-LYNWOOD TD #1	2,681,607.48	21,534.48	(664,642.09)	5,919,111.00	7,957,510.87	0.000852424	103,776.17		103,776.17
203.01	CITY-MALIBU TD #1	5,580,663.54	36.20	0.00	1,585,162.00	7,165,861.74	0.000767621	93,452.05		93,452.05
204.01	CITY-MANHATTAN B TD #1	14,311,678.26	53,438.95	0.00	4,596,212.00	18,961,329.21	0.002031173	247,279.94		247,279.94
208.01	CITY-MAYWOOD TD #1	569,212.22	4,324.68	(296,160.32)	2,265,959.00	2,543,335.58	0.000272447	33,168.36		33,168.36
212.01	CITY-MONROVIA TD#1	6,256,770.75	73,004.67	(1,434,189.99)	5,043,171.00	9,938,756.43	0.001064658	129,614.06		129,614.06
216.01	CITY-MONTIBELLO TD #1	4,124,757.94	119,306.86	(1,559,846.18)	7,471,564.00	10,155,782.62	0.001087907	132,444.45		132,444.45
220.01	CITY-MONTEREY PK TD#1	7,442,068.54	138,571.65	(1,449,139.42)	5,566,319.00	11,697,819.77	0.001233093	152,554.59		152,554.59
222.01	CITY-NORWALK TD#1	3,580,152.81	31.58	(494,825.67)	10,489,938.00	13,575,296.72	0.001454211	177,039.19		177,039.19
222.21	NORWALK-S.E. REC AND PARK	2,796,742.99	29,082.48	(563,237.10)	0.00	2,262,588.37	0.000242373	29,507.08		29,507.08
224.01	CITY-PALOS VERDE TD #1	5,037,491.20	21,373.07	0.00	1,002,039.00	6,060,903.27	0.000649255	79,041.88		79,041.88
225.01	CITY-PALMDALE TD#1	7,409,417.42	45.16	(2,497,997.18)	16,276,987.00	21,188,452.40	0.002269747	276,324.52		276,324.52
226.01	CITY-PARAMOUNT TD #1	1,733,154.53	12.60	(595,866.77)	6,215,250.00	7,352,550.36	0.000787619	95,886.65		95,886.65
228.01	CITY-PASADENA TD#1	37,310,049.20	276,707.47	(6,276,576.33)	18,293,574.00	49,603,754.31	0.005313648	646,896.44	393.37	647,289.81
230.01	CITY-PICO RIVERA TD1	2,499,103.03	22.30	(417,934.24)	7,042,115.00	9,123,306.09	0.000977306	118,979.61		118,979.61
230.61	PICO RIVERA LTG MAINT #2 ZN B	19,812.46	1,418.99	(1,405.51)	0.00	19,825.94	0.000002124	258.58		258.58
230.62	PICO RIVERA LTG MAINT #2 ZN A	711,572.45	10,346.35	(149,470.22)	0.00	572,448.58	0.000061322	7,465.49		7,465.49
232.01	CITY-POMONA TD #1	20,002,593.01	348,866.65	(7,830,593.01)	16,780,182.00	29,301,422.21	0.003138824	382,128.07		382,128.07
232.41	CITY-POMONA VEHICLE PD #1	730.65	17.45	(185.06)	0.00	563.04	0.000000060	7.30		7.30
232.42	CITY-POMONA VEHICLE PD #2	7,954.26	5,125.96	(2,700.19)	0.00	10,380.03	0.000001112	135.38		135.38
232.44	CITY-POMONA VEHICLE PD #3	5,231.67	9.48	(4,141.52)	0.00	1,099.63	0.000000118	14.37		14.37
232.45	CITY-POMONA VEHICLE PD #4	2,285.34	12.50	(1,419.47)	0.00	878.37	0.000000094	11.44		11.44
234.01	CITY-POMONA PEDESTRIAN MALL	1,886.57	237.34	(750.24)	0.00	1,373.67	0.000000147	17.90		17.90
234.21	CITY-RANCHO P V EL PRADO REC & Pt	5,120,080.46	10,588.01	(52,863.78)	3,304,834.00	8,382,638.69	0.000897964	109,320.32		109,320.32
234.50	RANCHO P V LIGHTING MAINT DIST	1,685.83	3.64	0.00	0.00	1,689.47	0.000000181	22.04		22.04
236.01	CITY REDONDO BCH TD#1	435,706.52	4.08	0.00	0.00	435,710.60	0.000046674	5,682.21		5,682.21
		16,928,719.13	573,239.23	(1,229,323.14)	7,250,623.00	23,523,258.22	0.002519856	306,773.40	6,184.06	312,957.46

**AUDITOR-CONTROLLER, TAX DIVISION  
SB2557 ADMINISTRATIVE COST FOR COUNTY/CITIES  
FISCAL YEAR 2006-2007**

SCHEDULE B-1

AGENCY ACCT #	CITIES/SPECIAL DISTRICTS	2006-2007 GROSS PTR (AF91)	2006-2007 UNITARY REV NET OF CRA ACTS620 RPT	06-07 COMBINED CRA LOSS (AF91 RPT)	VL F & TRIPLE TRIPLE FLIP ADJ	2006-2007 ADJUSTED NET PTR	2006-2007 ADJUSTED PTR NET OF CRA	SB2557 ADMIN COST COUNTY TOTAL	ADJMTS NO SOI FILED	SB2557 ADMIN COST ADJUSTED
		(1)	(2)	(3)	(4)	(5) (+2+3+4)	(6) (col 5+3+4)	(7) (col 6+121,742,433)	(8)	(9) (7+8)
237.01	CITY-ROSEMEAD TD #1	1,932,007.34	17.25	(289,324.42)	4,920,386.00	6,563,086.17	0.000703050	85,591.02	606.14	86,197.16
237.22	CITY-ROSEMEAD MAINT DIST #1	2,091.14	7.33	(762.18)	0.00	1,336.29	0.000000143	17.41		17.41
237.51	CITY-ROSEMEAD LIGHTING DIST	744,119.45	14,388.67	(118,379.22)	0.00	640,128.90	0.000068572	8,348.12	246.90	8,595.02
238.01	CITY-ROLLING HILLS TD #1	684,343.91	1,667.88	0.00	141,084.00	827,095.79	0.000088600	10,786.38		10,786.38
239.01	CITY-ROLL HILLS ES TD #1	1,385,831.67	12.82	0.00	952,947.00	2,338,791.49	0.000250536	30,500.86		30,500.86
240.01	CITY-S FERNANDO TD#1	2,095,298.71	37,942.27	(858,571.37)	3,008,930.00	4,283,599.61	0.000458887	55,863.59		55,863.59
241.01	CITY-SAN DIMAS TD #1	2,569,935.27	41,878.62	(517,547.44)	4,137,901.00	6,232,167.45	0.000667602	81,275.49		81,275.49
241.41	CITY-SAN DIMAS VEHICLE PD #1	1,691.22	7.51	(1,550.71)	0.00	148.02	0.000000016	1.95		1.95
241.42	CITY-SAN DIMAS VEHICLE PD #2	101.05	0.00	(94.54)	0.00	6.51	0.000000001	0.12		0.12
241.61	CITY-SAN DIMAS LT DIST ZNA	939,422.05	13,774.11	(166,582.85)	0.00	786,613.31	0.000084264	10,258.50		10,258.50
241.62	CITY-SAN DIMAS LT DIST ZNB	69,427.85	570.26	(7,040.09)	0.00	62,898.02	0.000006738	820.30		820.30
244.01	CITY-SAN GABRIEL TD #1	3,236,915.48	44,525.97	(84,241.10)	3,893,381.00	7,090,581.35	0.000759556	92,470.20		92,470.20
248.01	CITY-SAN MARINO TD #1	8,264,413.04	27,992.54	0.00	1,027,388.00	9,319,794.58	0.000998354	121,542.04		121,542.04
249.01	CITY-SANTA CLARITA TD #1	10,735,644.38	5,242.71	(170,725.71)	20,176,366.00	30,746,527.38	0.000329326	400,974.05		400,974.05
249.32/21.67	STA CLARTA STREET LIGHT MAINT #2	2,168,824.03	20,161.57	(56,033.11)	0.00	2,132,952.49	0.000228486	27,816.44		27,816.44
249.76/25.01	VLNCIA AREAWIDE LDSCP T1A S.C.	587,938.12	3,148.95	0.00	0.00	591,087.07	0.000063318	7,708.49		7,708.49
249.77/26.02	LDSCP MISC MAINT #01 ZN T2 S.C.	65,451.76	467.37	0.00	0.00	65,919.13	0.000007061	859.62		859.62
249.79/26.04	LDSCP MISC MAINT #01 ZN T3 S.C.	46,400.39	210.77	0.00	0.00	46,611.16	0.000004993	607.86		607.86
249.79/26.05	LDSCP MISC MAINT #01 ZN T4 S.C.	23,366.95	121.35	0.00	0.00	23,488.30	0.000002516	306.30		306.30
249.82/26.05	LDSCOPE MISC MAINT #01 ZN T5 S.C.	41,062.95	333.10	0.00	0.00	41,396.05	0.000004434	539.81		539.81
250.01	CITY-SANTA FE SP TD #1	3,445,059.95	37,833.23	(1,942,511.89)	8,089,742.00	9,630,123.29	0.001031597	125,589.13	53.90	125,643.03
252.01	CITY-SANTA MONICA TD #1	29,568,002.41	356,138.60	(9,228,568.67)	14,554,578.00	35,250,150.34	0.003776063	459,707.10	132.04	459,839.14
256.01	CITY-SIERRA MADR LT #1	3,066,505.05	20,311.80	(289,986.10)	841,280.00	3,636,155.75	0.000389726	47,446.19		47,446.19
256.51	CITY-SIERRA MADR LT MAIN DIST #1	1,079.44	5.25	0.00	0.00	1,084.69	0.000000116	14.12		14.12
256.53	CITY-SIERRA MADR LT MAIN #3 ZN A	1,182.12	2.67	(969.81)	0.00	214.98	0.000000023	2.80		2.80
256.54	CITY-SIERRA MADR LT MAIN #3 ZN B	1,424.43	6.21	(1,194.45)	0.00	236.19	0.000000025	3.04		3.04
260.01	CITY-SIGNAL HILL TD #1	1,197,995.19	821.84	(785,566.83)	3,533,816.00	3,947,066.20	0.000422817	51,474.77		51,474.77
262.01	CITY-SO EL MONTE TD #1	998,116.51	10.36	(276,559.78)	2,614,757.00	3,336,324.09	0.000357393	43,509.89		43,509.89
262.21	CITY-SO EL MONTE MID-TRACT 28057	2,154.54	14.31	(1,183.29)	0.00	985.56	0.000000106	12.90		12.90
262.22	CITY-SO EL MONTE MID-TRACT 28057	215.19	0.71	(192.74)	0.00	23.16	0.000000002	0.24		0.24
264.01	CITY-SOUTH GATE TD #1	2,633,076.36	25,667.70	(539,974.06)	9,153,992.00	11,272,762.00	0.001207560	147,011.29		147,011.29
268.01	CITY-SO PASADENA TD #1	6,686,954.04	47,948.81	(132,803.77)	2,187,743.00	8,789,842.08	0.000941584	114,630.73		114,630.73
270.01	CITY-TEMPLE CITY TD #1	1,875,486.70	16.42	(48,093.80)	2,953,649.00	4,781,058.32	0.000512156	62,351.12		62,351.12
270.60	CITY-TEMPLE CITY MUN LT DIST	56,983.73	468.89	(12,272.05)	0.00	55,180.56	0.000005911	719.62		719.62
270.61	CITY-TEMPLE CITY MUN LT DIS ZNA	487,791.72	2,956.91	(18,678.05)	0.00	472,070.58	0.000050569	6,156.39		6,156.39
270.62	CITY-TEMPLE CITY MUN LT DIS ZNB	102,576.78	592.93	0.00	0.00	103,169.71	0.000011052	1,345.50		1,345.50
272.01	CITY-TORRANCE TD #1	24,654,214.40	306,046.19	(964,131.93)	22,270,248.00	46,266,376.66	0.004956141	603,372.66		603,372.66
276.01	CITY-VERNON TD #1	2,807,933.05	13,306.74	(748,322.38)	1,250,241.00	3,323,158.41	0.000355983	43,338.24		43,338.24
278.01	CITY-WALNUT TD #1	2,253,680.93	4,178.62	(200,106.72)	2,660,214.00	4,717,966.83	0.000505397	61,528.26		61,528.26
280.01	CITY-WEST COVINA TD #1	10,837,056.65	76,434.85	(2,840,924.92)	11,551,477.00	19,654,043.58	0.002102165	255,922.68	193.55	256,116.23
280.22	CITY-WEST COVINA MUN MAIN DIS #1	83,784.58	1,314.36	0.00	0.00	85,098.94	0.000009116	1,109.80		1,109.80
280.80	CITY-WEST COVINA SEWER MAIN DIS	212,372.45	5,797.57	(43,741.96)	0.00	168,814.84	0.000018191	2,218.62	3.79	2,222.41
282.01	CITY-W LAKE VILL TD #1	1,560,192.41	5,797.57	0.00	1,518,986.00	3,084,975.98	0.000330468	40,231.98		40,231.98
282.21	WESTLAKE VG A WIDE LDSCAPE M #1	276,371.18	1,032.58	0.00	0.00	277,403.76	0.000029716	3,617.70		3,617.70
282.22	WILKE VG L LDSCAPE M #12 1ST NBHC	77,026.24	451.09	0.00	0.00	77,476.33	0.000008299	1,010.34		1,010.34
282.23	WESTLAKE VG LOCAL LDSCAPE M D #1	20,294.53	79.92	0.00	0.00	20,374.45	0.000002183	265.76		265.76
282.31	WESTLAKE VG LIGHTING MAINT #1	193,221.92	845.79	0.00	0.00	194,073.71	0.000020790	2,531.03		2,531.03
283.01	CITY W HOLLYWOOD	9,928,483.43	56,339.46	(883,101.56)	5,808,727.00	14,910,448.33	0.001597235	194,451.27		194,451.27
283.31	W HOLLYWOOD LIGHTING MAINT DIST	718,920.41	7.49	(71,889.64)	0.00	647,038.26	0.000069312	8,438.21		8,438.21
284.01	CITY-WHITTIER TD #1	4,705,785.96	88,132.70	(677,377.93)	8,692,283.00	12,800,823.73	0.001377105	167,043.40		167,043.40
284.41	CITY-WHITTIER UPTOWN PD	19,081.13	282.79	(12,829.28)	0.00	6,534.64	0.000000700	85.22		85.22
284.42	CITY-WHITTIER UPTOWN PD #2	4,832.96	102.35	(3,376.23)	0.00	1,559.08	0.000000167	20.33		20.33
TOTAL CITIES		1,584,701,658.64	17,431,326.32	(207,810,934.35)	972,380,477.00	2,366,702,527.61	0.253525635	30,864,827.63	327,840.01	31,192,667.64